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*The Commonwealth of Massachusetts*

DEPARTMENT OF CORPORATIONS AND TAXATION

BUREAU OF ACCOUNTS

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FORTY-SIXTH REPORT

ON THE

STATISTICS OF MUNICIPAL FINANCES

FOR THE YEAR ENDING DECEMBER 31, 1960

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BY

THE COMMISSIONER OF CORPORATIONS AND TAXATION

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## The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION,  
STATE HOUSE, BOSTON, JULY 20, 1962.

As Commissioner of Corporations and Taxation, I submit herewith the Forty-sixth report on the Statistics of Municipal Finances of the cities and towns of the Commonwealth for the financial year 1960, including also statistics relating to the debt of all cities and towns on December 31, 1960.

This report was prepared under the direction of Arthur H. MacKinnon, Director of Accounts, presenting data relative to the finances of the municipalities of the Commonwealth having a population of 10,000 or over, together with the tabulations compiled from returns made by city and town officials.

GUY J. RIZZOTTO

*Commissioner of Corporations and Taxation.*

**The Commonwealth of Massachusetts**

**REPORT ON THE STATISTICS OF  
MUNICIPAL FINANCES — 1960**

HON. GUY J. RIZZOTTO, *Commissioner of Corporations and Taxation,  
State House, Boston.*

SIR:—

I submit herewith the Forty-sixth report on the Statistics of Municipal Finances. The information presented is gathered from the classified receipts and expenditures for the year 1960 returned by the accounting officers of cities and towns on schedules furnished by the Director of Accounts in accordance with Section 43 of Chapter 44 of the General Laws. These returns are edited in the office by comparison with printed reports of the cities and towns and the audits made by the Bureau of Accounts.

The body of the report is divided into two parts: — Part I, 39 Cities; and Part II, 82 Towns having a population over 10,000. Each group is arranged in order of the population established by the Federal census of 1960.

Tables are presented in each group reporting the revenue and non-revenue receipts and expenditures in the year 1960, Table I, and the detail of debt issued and paid, Table II. The totals in the debt table differ from the totals shown under indebtedness in Table I because premiums are included in the receipts, and payments for metropolitan district debt are included in Table I.

The terms "revenue" and "non-revenue" are used in the sense defined in Chapter 44 of the General Laws as amended by Chapter 358 of the Acts of 1946. "Revenue" is defined as receipts from (1) the exercise of governmental power of taxation and police control; (2) donations, gifts, grants, and subvention for governmental use; (3) performing services for compensation and from the operation and management of productive enterprises, investments, and properties of government. "Non-revenue" receipts consist of receipts from the sale or disposal of capital assets, from loans, refunds, and various temporary transactions.

The term "outlays" represents expenditures for purchase of land, construction of permanent improvements, and purchases of additional equipment which may be expected to last over a period of years, regardless of whether the appropriation was made from loans, grants, or taxation.

**DEBT**

The total of funded debt issued by all cities and towns in the commonwealth in 1958, 1959, and 1960, classified by purpose, is shown in the table on page 3.

The net funded debt outstanding on December 31, 1960 for all cities and towns and the ratio of this debt to valuation is shown on pages 4-11.

The total assessed valuation, net funded debt, and ratio of net debt to valuation for all cities and towns for selected years since 1910 is shown on page 12.

The total gross debt, sinking funds held, and net debt for all cities and towns, classified as to general and enterprise purposes, for selected years since 1910, is shown on page 12.

**CERTIFICATION OF NOTES**

The number of notes certified for towns, counties, and districts by this Bureau in 1960 was 4,108 representing a total value of \$96,412,546. Of this number, 1,600 notes representing a value of \$93,321,031 were for temporary loans and 2,508 notes representing a value of \$3,091,515 were for funded debt.

CONCLUSION

The office continues to serve the public by giving statistical presentations of the cost of government, by the certification of notes for towns, districts, and counties; and by the auditing of municipal, county, and district accounts and the installation of accounting systems. The director and assistant directors give advice and information regarding the duties of financial officers of the municipalities, and give assistance to them in regard to the financial problems of the municipalities when requested.

More detailed statistical compilations relative to receipts and payments, tax rates, debt authorizations and issues, outstanding debt, and other related matters are frequently requested and gladly furnished.

Respectfully submitted,

ARTHUR H. MacKINNON  
*Director of Accounts.*

STATE HOUSE, BOSTON  
JULY 20, 1962.

*Purposes of Funded Debt Issued in 1958, 1959, and 1960*

	1958	1959	1960
Highways and Bridges (including Sea Walls, Landings, etc.)	\$5,208,164	\$6,820,150	\$6,714,000
Sewers, Surface Drainage . . . . .	8,665,900	8,869,500	13,224,500
Dredging, Shore Protection . . . . .	255,000	—	—
School Buildings . . . . .	40,400,000	48,512,000	60,853,000
Land and Buildings (other than schools)	13,775,500	6,379,000	4,775,500
Building Remodeling . . . . .	2,225,000	3,383,000	1,642,500
Departmental Equipment . . . . .	343,839	1,340,625	859,474
Traffic Signals . . . . .	—	—	100,000
Municipal Relief . . . . .	1,875,000	510,000	728,000
Final Judgment . . . . .	—	5,092	94,941
Emergency . . . . .	—	55,000	20,000
Off-Street Parking . . . . .	6,178,000	2,035,000	1,113,000
Funding . . . . .	35,644,000	—	495,000
Insurance Premium . . . . .	—	—	128,000
Light Plants . . . . .	1,700,000	4,320,000	350,000
Water . . . . .	7,890,500	5,824,020	7,540,550
Airport . . . . .	130,000	425,250	552,000
Recreation . . . . .	—	25,000	600,000
Flood Protection . . . . .	900,000	—	500,000
Urban Redevelopment . . . . .	2,910,000	830,000	1,730,000
Building Demolition . . . . .	—	—	100,000
Harbor Development . . . . .	300,000	—	—
	\$128,400,903	\$89,333,637	\$102,120,465



*Net Debt, December 31, 1960, and Ratio of Net Debt to Valuation: Cities.*

CITIES.	Population, 1960	Valuation, 1960 including Motor Vehicles	NET DEBT, DECEMBER 31, 1960			RATIO OF NET DEBT TO VALUATION				
			GENERAL DEBT		Total	Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise	Total
			Inside Limit	Outside Limit						
ATTLEBORO	27,118	\$56,074,582	\$739,000	\$1,552,000	\$2,291,000	\$1,998,000	\$4,289,000	4.09	3.56	7.65
BEVERLY	36,108	64,260,111	1,379,000	2,073,000	3,452,000	620,000	4,072,000	5.37	0.97	6.34
BOSTON	697,197	1,503,159,369	43,890,642	56,981,263	100,871,905	-	100,871,905	6.71	-	6.71
BROCKTON	72,813	122,379,106	1,960,000	5,780,000	7,740,000	2,296,000	10,036,000	6.32	1.88	8.20
CAMBRIDGE	107,716	254,499,823	8,348,000	9,335,000	17,683,000	445,000	18,128,000	3.67	0.17	3.84
CHELSEA	33,749	53,581,538	670,000	1,000,000	1,670,000	-	1,670,000	1.44	-	1.44
CHICOPEE	61,553	79,067,283	1,110,000	1,466,000	2,576,000	2,143,000	4,719,000	3.26	2.71	5.97
EVERETT	43,544	133,044,772	2,015,000	-	2,015,000	-	2,015,000	1.51	-	1.51
FALL RIVER	99,942	132,089,716	2,965,000	2,065,000	5,030,000	184,000	5,214,000	3.81	0.14	3.95
FITCHBURG	43,021	76,385,024	632,500	1,420,000	2,052,500	1,583,000	3,635,500	2.75	2.07	4.82
GARDNER	19,038	35,672,657	580,000	1,770,000	2,350,000	87,800	2,437,800	3.64	0.25	3.89
GLOUCESTER	25,789	57,794,082	635,000	1,072,000	1,707,000	261,000	2,018,000	3.04	0.45	3.49
HAVERHILL	46,346	85,483,347	1,647,000	2,990,000	4,637,000	380,000	5,017,000	5.42	0.45	5.87
HOLYOKE	70,933	106,973,800	2,406,000	3,205,000	5,611,000	7,655,000	13,266,000	5.30	7.16	12.46
LAVERGNE	27,929	100,104,414	1,213,000	3,446,000	4,659,000	698,000	5,357,000	4.65	0.70	5.35
LEOMINSTER	92,107	136,867,786	969,000	740,000	1,709,000	1,166,000	2,875,000	3.64	2.49	6.13
LOWELL	97,478	158,480,775	3,175,000	5,994,000	9,169,000	2,861,000	13,124,000	7.50	2.09	9.59
LYNN	57,676	98,613,408	1,892,000	3,158,000	5,050,000	202,000	5,252,000	5.12	0.13	5.91
MALDEN	18,819	27,569,046	750,000	-	750,000	720,000	1,470,000	2.72	0.61	3.33
MARLBOROUGH	61,971	120,300,199	748,000	-	748,000	8,000	756,000	0.62	0.01	0.63
MELROSE	29,619	59,445,848	4,306,735	1,170,000	5,476,735	2,381,000	7,857,735	1.97	1.44	3.41
NEW BEDFORD	102,477	165,678,916	160,000	2,890,000	3,050,000	152,000	3,202,000	2.09	0.51	2.60
NEWBURYPORT	14,004	30,075,846	9,014,000	470,000	9,484,000	459,000	9,943,000	6.36	0.16	6.52
NEWTON	92,384	301,272,433	292,000	1,010,000	1,302,000	130,000	1,432,000	2.44	0.39	2.83
NORTH ADAMS	19,905	33,158,347	612,000	515,000	1,127,000	105,000	1,232,000	4.91	0.23	5.14
NORTHAMPTON	30,058	45,264,812	1,205,000	2,438,000	3,643,000	2,139,000	5,827,000	6.64	3.85	10.49
PEABODY	32,202	55,564,729	380,000	2,340,000	2,720,000	1,855,000	4,575,000	4.33	1.40	5.73
PITTSFIELD	87,879	132,183,695	6,686,000	5,007,000	11,693,000	115,000	11,808,000	6.01	0.06	6.07
QUINCY	87,409	194,588,504	1,798,000	7,655,000	9,453,000	272,000	9,725,000	3.54	0.38	3.92
REVERE	40,080	72,397,076	865,000	147,000	1,012,000	999,000	2,011,000	0.99	0.97	1.96
SALISBURY	39,211	102,758,917	3,401,000	804,000	4,205,000	95,000	4,300,000	2.86	0.07	2.93
SOMERVILLE	94,697	146,932,446	13,973,000	9,330,000	23,303,000	9,034,000	32,337,000	5.61	2.18	7.79
SPRINGFIELD	174,463	415,073,808	930,000	553,000	1,483,000	4,585,000	6,068,000	2.74	8.47	11.21
TAUNTON	54,132	140,658,218	4,016,000	6,809,000	10,825,000	300,000	11,125,000	8.40	0.23	8.63
WALTHAM	25,302	53,091,484	1,403,000	3,135,000	4,538,000	352,000	4,890,000	8.55	0.66	9.21
WESTFIELD	31,214	58,853,617	850,000	3,245,000	4,095,000	909,000	5,004,000	6.96	1.64	8.60
WORCESTER	186,587	392,785,286	9,957,000	12,170,000	22,127,000	4,176,000	26,303,000	5.64	1.06	6.70
39 Cities	2,948,572	\$5,891,402,917	\$135,349,877	\$172,974,263	\$308,324,140	\$51,455,800	\$359,779,940	5.23	0.88	6.11

*Net Debt, December 31, 1960, and Ratio of Net Debt to Valuation: Towns over 5,000 Population.*

Towns, (Over 5,000 Population)	Population, 1960	Valuation, 1960 including Motor Vehicles	NET DEBT, DECEMBER 31, 1960			RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise
			Inside Limit	Outside Limit				
Abington	10,607	\$35,755,743	\$124,000	\$1,180,000	\$73,000	\$1,391,000	3.67	0.22
Acton	7,238	13,450,818	269,000	630,000	—	899,000	6.68	—
Ashmunt	5,502,629	5,755	415,000	522,000	33,000	555,000	9.49	0.60
Adams	12,391	14,677,671	107,000	275,000	—	726,000	4.95	—
Agawam	32,626,440	899,000	2,030,000	2,929,000	—	2,929,000	8.98	—
Amesbury	26,101,233	25,000	160,000	185,000	—	185,000	0.71	—
Amherst	13,718	16,625,012	539,000	65,000	435,000	1,059,000	3.75	2.62
Andover	90,762,820	714,000	2,050,000	2,764,000	190,000	2,954,000	3.04	0.21
Arlington	49,953	95,665,504	1,930,000	4,165,000	—	4,165,000	4.35	—
Ashland	7,779	15,611,298	239,000	1,400,000	241,000	1,880,000	10.50	1.54
Athol	11,637	15,895,719	67,000	1,405,000	125,000	192,000	0.42	0.79
Auburn	14,047	25,154,356	445,000	2,415,000	—	2,860,000	11.37	—
Ayer	14,997	8,926,607	109,000	1,102,000	—	211,000	2.57	—
Barnstable	13,465	60,472,256	1,305,000	2,345,000	166,000	3,816,000	6.04	0.27
Bedford	10,969	23,611,520	525,000	3,324,000	142,000	3,466,000	14.08	0.60
Bellingham	5,186	7,857,534	126,000	132,000	—	258,000	3.28	—
Bellingham	6,774	9,686,939	193,000	205,000	100,000	498,000	4.11	1.03
Belmont	28,715	78,943,019	—	—	—	—	—	—
Billerica	17,867	26,042,772	780,000	1,962,000	—	3,729,000	10.53	3.79
Blackstone	5,130	3,772,805	4,000	—	—	312,000	0.11	8.16
Bourne	14,011	24,221,810	460,000	1,486,000	—	1,946,000	8.03	—
Braintree	31,069	64,610,138	2,157,688	3,377,000	5,043,000	11,577,688	10.11	7.81
Bridgewater	10,276	13,021,878	105,000	360,000	151,000	616,000	3.57	1.16
Brookline	54,044	201,121,739	4,113,000	420,000	18,000	4,551,000	2.25	0.01
Burlington	12,852	26,781,441	490,750	3,940,000	—	4,430,750	16.54	—
Canton	12,771	23,538,379	728,000	2,239,000	300,000	3,267,000	12.61	1.27
Chelsea	15,130	23,071,876	587,000	2,710,000	22,800	3,297,000	14.29	—
Chelmsford	12,848	14,673,796	100,000	1,500,000	253,000	1,622,800	10.90	0.16
Clinton	5,840	15,878,171	311,000	1,077,000	—	1,641,000	8.74	1.59
Colasset	12,517	27,762,870	249,000	1,764,000	513,800	2,526,800	7.25	1.85
Concord	6,436	26,825,588	50,000	480,000	—	530,000	1.98	—
Danvers	21,926	30,572,850	1,556,500	1,227,000	446,000	3,229,500	7.94	1.27
Dartmouth	14,607	26,379,615	6,155,000	2,070,000	680,000	3,365,000	10.18	2.58
Dedham	23,869	55,905,914	2,988,000	2,525,000	—	5,513,000	9.86	—
Dreux	13,674	15,508,911	320,000	1,420,000	—	1,740,000	11.22	—
Dudley	6,510	13,068,017	137,000	939,000	—	1,076,000	8.23	0.35
East Bridgewater	6,139	9,584,494	250,000	1,130,000	45,000	1,421,000	14.40	1.15
Easthampton	12,326	22,137,337	295,000	—	110,000	1,490,000	1.33	0.07
East Longmeadow	10,294	23,809,045	405,000	3,315,000	16,000	3,800,000	15.62	3.63
Easton	9,078	12,431,440	230,000	1,538,000	80,000	2,219,500	14.21	0.39
Fairhaven	14,339	18,666,694	585,000	1,030,000	72,600	1,687,600	8.66	—

*Net Debt, December 31, 1960, and Ratio of Net Debt to Valuation: Towns over 5,000 Population — Concluded.*

Towns, (Over 5,000 Population)	Population, 1960	Valuation, 1960 including Motor Vehicles	NET DEBT, DECEMBER 31, 1960		RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	Enter- prise General Total
			Inside Limit	Outside Limit			
Falmouth . . . . .	13,037	\$55,507,592	\$594,000	\$851,000	\$834,800	\$2,279,800	2.60 1.51 4.11
Foxborough . . . . .	10,136	36,430,528	90,000	885,000	120,000	1,095,000	0.33 0.33 3.01
Framingham . . . . .	44,526	109,960,708	3,098,000	5,240,000	443,000	8,781,000	7.58 0.41 7.99
Franklin . . . . .	10,530	17,072,570	236,000	133,000	95,000	464,000	2.72 0.56 2.72
Grafton . . . . .	10,627	11,036,524	205,000	625,000	—	830,000	7.52 — 7.52
Great Barrington . . . . .	6,624	12,973,758	197,000	—	—	197,000	1.52 — 1.52
Greenfield . . . . .	17,690	35,291,071	1,575,000	1,265,000	25,000	2,865,000	8.05 0.07 8.12
Hamilton . . . . .	5,488	12,091,942	456,000	556,000	99,000	1,111,000	8.43 0.83 9.26
Hanover . . . . .	5,923	9,282,578	1,009,000	1,550,000	—	1,650,000	17.78 — 17.78
Hingham . . . . .	15,378	45,378,666	1,090,000	2,083,000	90,000	3,263,000	6.99 0.20 7.19
Holbrook . . . . .	10,104	14,596,590	405,000	1,360,000	267,000	2,032,000	12.09 1.83 13.92
Holden . . . . .	10,117	13,917,597	310,000	635,000	530,000	1,525,000	7.15 3.81 10.96
Holliston . . . . .	6,222	9,522,964	180,000	1,150,000	286,000	1,616,000	13.97 3.00 16.97
Hudson . . . . .	9,666	11,111,845	33,000	393,000	780,500	1,210,500	3.87 7.02 10.89
Hull . . . . .	7,055	44,968,778	849,000	1,600,000	—	2,449,000	5.45 — 5.45
Ipswich . . . . .	8,544	15,207,455	322,000	700,000	477,600	1,499,600	3.14 1.16 1.16
Lee . . . . .	5,271	13,251,225	—	—	153,800	153,800	— 15.49 — 15.49
Leicester . . . . .	8,177	8,197,588	30,000	1,240,000	—	1,270,000	12.25 0.53 12.83
Lexington . . . . .	27,691	78,114,491	2,815,000	6,753,000	457,000	10,025,000	10.57 0.70 11.27
Lincoln . . . . .	5,613	9,928,338	271,000	778,000	70,000	1,119,000	18.88 2.90 21.78
Littleton . . . . .	5,109	8,763,675	55,000	1,600,000	254,000	1,909,000	4.17 11.02 11.02
Longmeadow . . . . .	10,565	37,360,305	870,000	3,247,000	—	4,117,000	3.42 — 3.42
Ludlow . . . . .	13,805	36,079,166	848,000	385,000	—	1,233,000	9.85 — 9.85
Lynn . . . . .	6,324	11,120,154	132,000	963,000	—	1,095,000	9.78 9.78 9.78
Lynnburg . . . . .	8,398	24,941,926	640,000	1,800,000	—	2,440,000	9.12 0.33 9.45
Mansfield . . . . .	7,773	11,413,574	293,000	811,000	60,000	1,104,000	7.56 0.33 7.89
Marshfield . . . . .	18,521	49,132,406	2,676,000	1,040,000	160,000	3,876,000	13.47 1.79 15.26
Marshall . . . . .	6,748	23,866,093	397,000	2,817,000	427,500	3,641,500	7.05 0.57 7.62
Maynard . . . . .	7,695	8,201,925	269,000	380,000	52,000	701,000	19.90 0.81 20.71
Medford . . . . .	6,091	8,755,174	90,000	1,851,000	79,000	2,020,000	4.37 0.30 4.67
Medway . . . . .	8,168	8,166,840	70,000	450,000	23,000	513,000	4.11 1.24 5.35
Melrose . . . . .	28,114	39,713,064	1,031,000	600,000	402,000	2,123,000	6.84 — 6.84
Middleborough . . . . .	11,065	15,076,988	236,000	795,000	136,000	1,067,000	12.74 — 12.74
Milford . . . . .	15,749	21,222,250	544,000	420,000	—	1,358,000	2.69 — 2.69
Millbury . . . . .	9,623	10,662,269	138,000	1,220,000	—	1,358,000	— 4.00 — 4.00
Milton . . . . .	26,375	64,763,032	1,315,000	425,000	—	1,740,000	5.05 0.16 5.21
Monson . . . . .	6,712	8,006,320	—	306,000	20,000	4,000	6.78 0.35 7.13
Montague . . . . .	7,836	12,959,909	349,000	—	254,000	5,187,200	10.40 0.07 10.47
Natick . . . . .	28,831	72,752,726	676,400	6,790,000	60,000	8,676,000	7.04 0.99 8.03
Nearham . . . . .	25,793	83,461,535	1,886,000	6,990,000	231,000	1,871,000	9.19 2.21 11.40
North Andover . . . . .	10,908	23,312,976	730,000	1,735,000	98,000	473,000	2.05 0.53 2.58
North Attleborough . . . . .	14,777	25,575,260	615,000	300,000	—	612,500	— 5.36 — 5.36
Northborough . . . . .	6,637	18,337,760	75,000	390,000	—	612,500	— 5.36 — 5.36
Northbridge . . . . .	10,800	11,429,060	222,500	390,000	502,000	2,403,000	17.21 3.59 20.80
North Reading . . . . .	8,331	13,966,655	338,000	1,065,000	292,800	1,515,800	16.27 3.89 20.16
Norton . . . . .	6,818	7,517,890	67,000	1,156,000	270,000	1,695,000	11.60 2.20 13.80
Norwell . . . . .	5,207	12,280,824	203,000	1,220,000	—	1,425,000	—



Norwood	24,598	55,011,407	1,773,000	1,057,000	2,830,000	563,000	3,423,000	5.14	1.08	6.22
Orange	6,154	7,631,763	25,000	—	25,000	50,000	75,000	0.33	0.65	0.98
Oxford	9,282	16,843,720	315,000	610,000	925,000	—	925,000	6.49	—	6.49
Palmer	10,358	14,069,851	—	—	—	—	—	—	—	—
Plymouth	14,445	42,000,509	478,000	—	478,000	203,000	681,000	1.14	0.49	1.62
Randolph	18,900	36,371,838	1,019,000	4,500,000	5,579,000	150,000	5,729,000	13.34	0.41	15.75
Reading	19,259	41,769,790	1,340,000	2,020,000	3,360,000	1,098,000	4,388,000	8.05	2.46	10.51
Rockland	13,119	16,693,482	285,000	2,085,000	2,370,000	123,000	2,493,000	14.19	0.74	14.93
Saugus	20,666	35,771,797	957,000	1,905,000	2,862,000	391,000	2,961,000	8.00	0.28	8.28
Seaside	11,214	35,518,914	1,110,000	2,717,000	3,827,000	103,000	3,936,000	10.77	0.31	11.08
Seekonk	8,399	18,974,277	479,000	2,526,000	3,005,000	—	3,005,000	5.30	—	5.30
Sharon	10,070	24,840,660	530,000	2,472,000	3,002,000	60,000	3,062,000	12.08	0.24	12.32
Shirley	5,202	3,513,088	2,000	2,382,000	3,822,000	—	3,822,000	10.87	—	10.87
Shrewsbury	16,622	30,483,956	430,000	2,025,000	3,055,000	225,000	3,280,000	10.02	0.74	10.76
Somerset	12,196	39,941,572	795,000	2,500,000	3,295,000	405,000	3,700,000	2.62	1.01	3.63
Southbridge	16,523	21,673,967	840,000	410,000	1,250,000	40,000	1,310,000	5.86	0.18	6.04
South Hadley	14,950	24,958,887	373,000	1,575,000	1,950,000	—	1,950,000	7.81	—	7.81
Southwick	5,138	7,249,819	28,000	1,700,000	1,728,000	6,000	1,734,000	23.84	0.08	23.92
Spencer	7,838	11,702,083	53,000	20,000	73,000	—	73,000	1.00	—	1.00
Stoneman	17,821	33,243,574	704,000	1,395,000	2,099,000	305,000	2,404,000	6.31	0.92	7.23
Stoughton	16,328	25,799,588	698,000	2,068,000	3,066,000	272,000	3,338,000	14.21	1.05	15.26
Sturbridge	7,447	17,439,767	138,550	1,885,000	2,023,550	—	2,023,550	11.60	—	11.60
Swampscott	13,294	38,640,140	834,000	1,610,000	2,544,000	335,000	2,879,000	6.58	0.87	7.45
Swausea	9,916	11,702,083	153,400	724,000	877,400	—	877,400	7.50	—	7.50
Templeton	5,371	9,131,391	18,000	—	18,000	413,000	431,000	0.20	4.52	4.72
Tewksbury	15,902	18,731,413	589,000	1,045,000	2,234,000	1,285,000	3,519,000	11.93	6.86	18.79
Uxbridge	7,789	10,162,161	190,000	350,000	540,000	—	540,000	5.31	—	5.31
Wakefield	24,295	65,811,712	1,072,000	3,803,000	4,875,000	671,000	5,546,000	7.41	1.02	8.43
Walpole	14,068	33,350,313	1,101,000	2,030,000	3,131,000	—	3,131,000	9.39	—	9.39
Ware	7,517	11,893,696	20,000	745,000	765,000	36,000	801,000	6.43	0.30	6.73
Wareham	9,461	22,830,244	457,400	965,000	1,422,400	—	1,422,400	6.23	—	6.23
Watertown	39,092	85,770,830	3,410,000	950,000	4,360,000	—	4,360,000	5.08	—	5.08
Wayland	10,444	26,077,197	227,000	3,955,000	4,182,000	172,500	4,354,500	16.05	0.66	16.70
Webster	13,680	24,604,307	690,000	1,710,000	3,990,000	—	3,990,000	6.95	—	6.95
Wellesley	28,071	82,398,156	2,875,000	1,115,000	3,990,000	105,000	4,095,000	10.91	0.80	11.71
Westborough	13,158,381	305,000	1,131,000	1,436,000	1,314,000	—	1,314,000	11.98	—	11.98
West Boylston	10,965,331	174,000	1,140,000	1,140,000	1,978,000	116,000	1,044,000	11.93	1.29	12.18
West Bridgewater	5,526	18,984,604	173,000	805,000	983,000	281,650	1,213,650	8.45	2.55	11.00
Westford	6,261	11,033,076	137,000	795,000	932,000	70,000	3,611,000	11.50	0.23	11.73
Weston	8,261	30,792,175	678,000	2,863,000	3,541,000	—	3,541,000	4.26	0.86	4.84
Westport	6,641	13,915,747	308,000	3,865,000	3,869,253	—	3,869,253	13.10	—	13.10
West Springfield	24,924	79,000,994	1,969,253	1,400,000	3,369,253	—	3,369,253	8.43	0.37	8.80
Westwood	10,354	26,962,440	912,000	2,620,000	3,532,000	476,000	11,198,000	3.73	—	3.73
Weymouth	48,177	127,224,024	5,420,000	3,302,000	10,722,000	—	11,198,000	4.70	0.80	5.50
Whitman	10,485	15,242,802	21,000	473,000	494,000	125,000	800,000	4.70	0.86	5.50
Williamstown	7,387	15,640,565	225,000	510,000	735,000	—	735,000	1.18	1.15	12.02
Winchester	12,375	33,967,180	165,000	2,295,000	3,030,000	321,000	3,351,000	10.87	0.42	10.64
Winchendon	6,237	21,783,495	735,000	710,000	1,204,596	50,000	1,254,596	10.22	0.29	10.67
Winchester	19,376	57,149,810	494,596	1,750,000	3,875,000	105,000	4,040,000	6.78	0.07	7.07
Winthrop	20,303	33,978,499	420,000	150,000	420,000	25,000	445,000	1.24	0.39	1.31
Wrentham	6,685	19,457,059	122,000	—	272,000	76,000	318,000	1.40	—	1.40
Yarmouth	5,504	24,253,284	312,000	—	312,000	610,000	922,000	1.29	2.51	3.80
141 Towns	1,861,593	\$4,072,897,702	\$92,632,037	\$193,483,800	\$286,115,837	\$29,519,850	\$315,635,687	7.03	0.72	7.75





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*Net Debt, December 31, 1960, and Ratio of Net Debt to Valuation: Towns under 5,000 Population — Concluded.*

TOWNS (Under 5,000 Population)	Population, 1960	Valuation, 1960 including Motor Vehicles	NET DEBT, DECEMBER 31, 1960			RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise
			Inside Limit	Outside Limit				
New Ashford	165	\$241,438	—	\$6,000	—	\$6,000	2.49	—
New Branford	509	855,518	—	275,000	—	395,000	8.44	—
Newbury	2,519	4,678,257	\$120,000	15,000	—	15,000	0.59	—
New Marlborough	1,083	2,521,117	15,000	62,000	—	64,250	14.03	—
New Salem	397	457,885	2,230	162,000	\$35,500	197,500	3.77	0.83
Norfolk	3,471	4,291,905	18,000	144,000	—	415,000	8.74	—
North Brookfield	3,616	4,746,803	10,000	405,000	—	415,000	1.31	—
Northfield	2,320	3,211,949	42,000	—	—	42,000	1.31	—
Oak Bluffs	1,419	7,704,983	38,000	—	80,000	118,000	0.49	1.04
Oakham	524	606,840	8,500	5,500	—	14,000	2.31	—
Orleans	2,342	14,602,816	352,000	75,000	—	427,000	2.92	—
Otis	473	2,062,791	13,500	13,500	—	27,000	1.31	—
Paxton	2,399	4,616,327	60,000	280,000	8,000	348,000	7.37	0.17
Pelham	805	1,124,703	—	5,000	—	5,000	—	—
Pembroke	4,919	20,657,598	84,000	—	113,000	202,000	0.43	0.55
Pepperell	4,336	5,087,781	—	—	72,000	72,000	1.42	—
Petersham	197	531,683	20,000	20,000	—	40,000	7.52	—
Peru	890	1,824,446	16,100	7,000	—	16,100	0.88	—
Phillipston	695	1,050,514	13,379	—	—	20,379	1.94	—
Plainville	237	586,384	—	—	—	—	—	—
Plainville	3,810	4,957,030	85,000	210,000	—	295,000	5.95	—
Plymouth	821	1,362,724	20,400	45,000	—	65,400	4.80	—
Princeton	1,360	4,788,195	15,391	—	—	15,391	0.32	—
Provincetown	3,389	11,250,154	297,000	260,000	307,000	864,000	4.95	2.73
Ramoth	4,150	6,617,939	205,000	158,000	—	363,000	5.49	—
Rehoboth	4,953	5,805,319	69,000	336,000	—	405,000	6.97	—
Richmond	890	1,532,146	—	—	—	—	—	—
Rockester	1,559	2,148,036	23,000	104,000	—	127,000	5.91	—
Rockport	4,616	26,260,456	505,000	660,000	14,000	1,179,000	4.44	0.05
Rose	2,783	5,808,944	—	500,000	—	500,000	8.61	—
Rowley	2,783	3,656,202	—	265,000	265,000	530,000	7.25	—
Royalton	1,800	1,037,620	8,000	—	—	8,000	0.76	—
Russell	1,366	3,133,607	62,500	255,000	1,000	317,500	10.13	0.01
Rutland	3,253	7,983,189	141,000	—	—	141,000	1.77	—
Salsbury	3,154	5,919,824	204,000	190,000	—	394,000	6.66	—
Sandisfield	1,836	1,514,524	16,000	—	—	16,000	1.06	—
Sandwich	2,952	8,491,465	90,000	390,000	—	480,000	5.70	—
Savoy	277	4,402,780	1,400	—	—	1,400	0.35	—
Sheffield	2,138	4,187,968	4,000	—	—	4,000	0.10	—
Shelburne	1,739	3,225,941	9,000	—	—	9,000	0.28	—
Sherborn	1,806	7,253,785	—	490,000	—	490,000	6.76	—
Shutesbury	265	804,989	—	—	—	—	—	—

Southampton	2,192	3,266,141	15,000	395,000	411,000	413,000	12,58	0.06	12.64
Southdown	3,996	7,585,870	92,000	531,000	623,000	929,000	7.93	3.90	11.83
Sterling	3,193	4,539,303	40,000	320,000	306,000	300,000	8.50	0.53	
Stockbridge	2,161	5,387,113	75,000	—	75,000	75,000	1.39	—	1.39
Stow	2,573	4,687,875	45,000	377,000	422,000	422,000	9.00	—	9.00
Sturbridge	3,604	4,210,979	103,000	135,000	258,000	258,000	6.12	0.24	6.36
Sunderland	1,279	3,032,530	30,000	—	30,000	30,000	0.99	—	0.99
Sunderland	2,638	7,276,557	75,000	370,000	445,000	445,000	6.12	—	6.12
Tisbury	2,169	6,994,372	13,000	—	13,000	13,000	0.19	—	0.19
Tollard	101	604,286	1,000	—	1,000	1,000	0.17	—	0.17
Topsfield	8,351	8,131,567	73,000	111,000	184,000	329,000	2.26	1.79	4.05
Townsend	3,650	6,473,178	77,350	50,000	127,350	143,350	1.97	0.24	2.21
Turo	1,002	5,034,744	65,000	—	65,000	65,000	1.29	—	1.29
Tyngsborough	3,302	3,363,188	6,000	236,000	242,000	242,000	7.20	—	7.20
Tyngsborough	197	964,632	—	—	—	—	—	—	—
Upton	3,127	4,595,913	24,000	60,000	84,000	315,000	1.83	5.02	6.85
Wales	659	1,151,225	—	—	—	—	—	—	—
Warren	3,383	4,002,498	44,000	—	44,000	44,000	1.10	—	1.10
Warwick	426	743,446	10,600	22,500	33,100	4,45	4.45	—	13.84
Washington	290	379,230	6,500	46,000	52,500	52,500	—	—	—
Wellfleet	1,404	6,770,140	—	—	—	—	—	—	—
Wendell	232	4,474,683	—	—	—	—	—	—	—
Wenham	2,798	7,955,024	145,000	270,000	415,000	640,000	5.23	2.83	8.05
West Brookfield	2,798	2,774,407	22,000	137,000	159,000	183,600	5.73	0.89	6.62
Westampton	2,053	1,236,557	4,000	—	4,000	4,000	0.32	—	0.32
Westminster	4,022	4,941,876	101,000	229,000	330,000	635,000	6.68	6.17	12.85
West Newbury	1,844	2,066,609	—	—	—	23,300	1.13	1.13	1.13
West Stockbridge	1,244	1,598,480	36,000	72,000	108,000	108,000	6.76	—	6.76
West Tisbury	360	1,794,959	17,500	—	17,500	17,500	0.97	—	0.97
Whately	1,037	1,934,727	—	—	—	—	—	—	—
Williamsburg	2,186	4,614,443	12,000	95,000	107,000	116,000	2.32	0.19	2.51
Windsor	384	762,730	8,000	—	8,000	8,000	1.05	—	1.05
Worthington	597	1,352,097	—	9,000	9,000	9,000	0.67	—	0.67
171 Towns	338,413	\$741,362,861	\$9,472,905	\$24,722,000	\$34,194,905	\$39,237,505	4.61	0.68	5.29

*Net Debt, December 31, 1960, and Ratio of Net Debt to Valuation: Aggregate.*

	Population, 1960	Valuation, 1960 including Motor Vehicles	NET DEBT, DECEMBER 31, 1960				RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise	Total
			Inside Limit	Outside Limit					
39 Cities	2,948,572	\$5,891,402,917	\$135,349,877	\$172,974,263	\$51,455,800	\$359,779,940	5.23	0.88	6.11
441 Towns over 5,000	1,861,593	4,072,897,702	92,632,037	193,483,800	29,519,850	315,635,687	7.03	0.72	7.75
171 Towns under 5,000	338,413	741,362,861	9,472,905	21,722,000	5,042,600	39,237,505	4.61	0.68	5.29
Aggregate	5,148,578	\$10,705,663,480	\$237,454,819	\$391,189,063	\$86,018,250	\$714,653,132	5.87	0.81	6.68

*Net Funded or Fixed Debt and Assessed Valuation.*

YEARS.	ASSESSED VALUATION		NET FUNDED OR FIXED DEBT		Ratio of Net Funded or Fixed Debt to Assessed Valuation
	Amount	Yearly Increase	Amount	Yearly Increase	
1910 . . . . .	\$3,907,892,598	-	\$168,546,115	-	4.31
1920 . . . . .	5,354,086,810	\$450,310,862	190,925,837	\$2,713,047	3.57
1930 . . . . .	7,563,793,886	74,126,826	301,710,107	17,578,305	3.99
1940 . . . . .	6,371,829,918	131,851,047	274,452,834	12,173,136	4.31
1945 . . . . .	6,328,836,936	38,050,730	169,222,846	19,618,452	2.67
1946 . . . . .	6,491,971,971	163,135,035	170,103,891	881,045	2.62
1947 . . . . .	6,851,587,121	359,615,150	186,884,448	16,780,557	2.73
1948 . . . . .	7,185,410,411	333,823,290	215,679,218	28,794,770	3.00
1949 . . . . .	7,584,248,785	398,858,374	228,007,040	12,327,822	3.01
1950 . . . . .	7,815,703,965	231,455,180	261,676,578	33,669,538	3.35
1951 . . . . .	8,181,694,758	365,990,793	291,054,793	29,378,215	3.56
1952 . . . . .	8,296,222,172	114,527,414	337,403,193	46,348,400	4.07
1953 . . . . .	8,560,154,958	263,932,786	382,820,996	45,417,803	4.47
1954 . . . . .	8,854,924,270	294,769,312	434,064,463	51,243,467	4.90
1955 . . . . .	9,167,884,947	312,960,677	488,294,915	54,230,452	5.33
1956 . . . . .	9,417,090,770	249,205,823	518,344,791	30,049,876	5.50
1957 . . . . .	9,769,193,783	352,103,013	572,702,708	54,357,917	5.86
1958 . . . . .	10,129,734,969	360,541,186	645,490,009	72,787,301	6.37
1959 . . . . .	10,362,406,136	232,671,167	671,466,515	25,976,506	6.48
1960 . . . . .	10,705,663,480	343,257,344	714,653,132	43,186,617	6.68

<sup>1</sup> Decrease.

*Aggregate Municipal Indebtedness—General and Enterprise Debt.  
All Municipalities.*

YEARS.	Total General Debt	Sinking Fund	Net General Debt	Percentage of Assessed Valuation	Total Enterprise Debt	Sinking Fund	Net Enterprise Debt	Percentage of Assessed Valuation
1910 . . . . .	\$172,449,046	\$52,204,783	\$120,244,263	3.08	\$66,118,553	\$17,816,701	\$48,301,852	1.23
1920 . . . . .	188,654,061	54,563,198	134,090,863	2.50	75,812,625	18,977,651	56,834,974	1.06
1930 . . . . .	252,066,060	35,267,595	216,798,465	2.87	99,513,493	14,601,851	84,911,642	1.12
1940 . . . . .	198,741,991	11,153,957	187,588,034	2.94	103,007,984	16,143,184	86,864,800	1.36
1945 . . . . .	100,273,599	2,933,728	97,339,871	1.54	105,743,686	33,860,711	71,882,975	1.14
1946 . . . . .	100,449,719	2,513,680	97,936,039	1.51	106,084,261	33,916,409	72,167,852	1.11
1947 . . . . .	113,435,152	2,311,799	111,123,353	1.62	109,688,215	33,927,121	75,761,094	1.11
1948 . . . . .	135,547,568	2,237,974	133,309,594	1.86	115,764,558	33,394,934	82,369,624	1.15
1949 . . . . .	180,865,773	2,223,652	178,642,121	2.36	124,415,837	75,050,919	49,364,918	0.65
1950 . . . . .	209,971,918	1,863,161	208,108,757	2.66	124,315,522	70,747,701	53,567,821	0.66
1951 . . . . .	234,475,639	1,837,627	232,638,012	2.84	127,047,875	68,631,094	58,416,781	0.72
1952 . . . . .	276,643,714	1,813,386	274,830,328	3.31	126,176,256	63,603,391	62,572,865	0.76
1953 . . . . .	313,684,798	1,832,648	311,852,150	3.64	130,857,263	59,792,417	70,966,846	0.83
1954 . . . . .	359,338,468	1,940,223	357,398,245	4.04	136,046,769	59,380,551	76,666,218	0.86
1955 . . . . .	411,225,637	4,510,126	406,715,511	4.44	141,216,400	59,636,995	81,579,405	0.89
1956 . . . . .	442,701,216	7,174,412	435,526,804	4.62	142,576,804	59,758,816	82,817,988	0.88
1957 . . . . .	491,594,572	6,625,807	484,968,765	4.96	143,843,685	56,079,743	87,763,942	0.90
1958 . . . . .	563,515,115	5,363,030	558,152,085	5.51	145,563,293	56,225,369	87,337,924	0.86
1959 . . . . .	589,080,828	3,910,583	585,170,245	5.65	139,653,254	53,306,984	86,346,270	0.83
1960 . . . . .	631,509,977	2,875,095	628,634,882	5.87	136,951,947	50,933,697	86,018,250	0.81



PART I



CITIES



TABLE I. — *Summary of Financial Transactions. Cities*

	Boston POPULATION 697,197	Worcester POPULATION 186,587	Springfield POPULATION 174,463	Cambridge POPULATION 107,716	New Bedford POPULATION 102,477
<b>RECEIPTS</b>					
1 REVENUE					
2 General					
3 Taxes					
4 Property and poll . . . . .	\$132,428,144	\$24,422,807	\$20,024,519	\$15,413,700	\$9,525,615
5 Corporation and income . . . . .	15,830,544	4,397,315	3,744,391	2,168,692	2,474,141
6 Licenses and permits . . . . .	2,539,616	371,540	250,883	301,671	153,375
7 Fines and forfeits . . . . .	683,264	74,370	50,674	83,931	8,064
8 Grants and gifts . . . . .	17,702,890	3,863,391	3,201,970	1,890,403	2,964,148
9 All other . . . . .	423,950	25,850	2,278	1,800	19,977
10 Commercial					
11 Special assessments . . . . .	250,062	238,278	150,007	8,659	43,457
12 Privileges . . . . .	5,219,148	2,105,889	1,994,594	1,175,529	995,973
13 Departmental . . . . .	26,479,526	7,641,484	6,331,794	3,563,213	2,681,671
14 Public service enterprises . . . . .	6,775,427	1,813,471	2,822,477	1,197,319	795,080
15 Cemeteries . . . . .	393,197	153,179	—	66,957	68,213
16 Interest . . . . .	2,042,306	103,312	188,536	37,839	18,209
17 NON-REVENUE					
18 Offsets to outlays . . . . .	543,103	541,844	341,986	99,228	212,857
19 Municipal indebtedness					
20 Funded debt . . . . .	5,700,000	2,200,000	5,880,000	4,500,000	1,077,000
21 All other . . . . .	46,177,437	10,389,098	20,812,015	6,504,046	4,002,740
22 Refunds . . . . .	5,231,446	438,092	2,404,332	495,535	134,185
23 Agency, trust, investment . . . . .	35,460,892	5,667,549	10,604,296	3,210,390	2,334,319
24 TOTAL RECEIPTS . . . . .	303,885,452	64,447,469	78,810,752	40,718,912	27,509,024
25 Balance on hand . . . . .	22,103,851	10,114,547	7,234,246	3,473,265	1,286,940
26 TOTAL . . . . .	\$325,989,303	\$74,562,016	\$86,044,998	\$44,192,177	\$28,795,964
<b>PAYMENTS</b>					
27 Maintenance					
28 Departmental					
29 General government . . . . .	\$4,805,901	\$1,721,336	\$1,002,526	\$653,100	\$609,518
30 Public safety . . . . .	32,482,922	4,615,073	5,062,590	3,081,391	2,545,654
31 Health and sanitation . . . . .	8,606,981	1,545,084	2,661,366	1,668,698	885,106
32 Highways . . . . .	8,469,762	2,420,472	2,046,831	1,114,337	829,800
33 Public welfare . . . . .	57,441,060	11,576,523	8,516,886	6,460,095	5,263,455
34 Veterans' services . . . . .	2,321,303	799,380	727,584	347,915	541,612
35 Schools . . . . .	34,493,385	11,319,437	11,657,275	4,793,630	5,135,663
36 Libraries . . . . .	3,299,874	512,267	765,918	243,489	179,718
37 Recreation . . . . .	4,492,803	658,132	954,214	607,850	288,992
38 Pensions . . . . .	13,257,316	2,056,964	2,074,034	1,259,699	966,887
39 Unclassified . . . . .	14,833,977	1,053,011	1,469,263	2,539,800	161,009
40 Public service enterprises					
41 Electric light . . . . .	—	—	—	—	—
42 Water . . . . .	4,865,360	723,926	2,038,118	896,144	409,801
43 All other . . . . .	819,455	102,238	86,478	—	54,898
44 Cemeteries . . . . .	335,987	111,442	—	109,538	146,273
45 Administration trust funds . . . . .	128,626	14,043	31,269	18,005	11,116
46 Interest . . . . .	5,800,872	665,881	827,721	428,216	337,231
47 Outlays					
48 Departmental					
49 General government . . . . .	—	87,588	21,826	—	3,790
50 Public safety . . . . .	406,700	852,184	62,384	1,325	9,798
51 Health and sanitation . . . . .	673,596	445,682	1,389,077	72,332	466,819
52 Highways . . . . .	3,315,515	861,613	1,877,850	134,755	522,104
53 Public welfare . . . . .	298,568	1,392,681	20,336	—	—
54 Veterans' services . . . . .	—	904	42	—	—
55 Schools . . . . .	1,750,738	1,506,261	1,122,237	1,659,426	57,002
56 Libraries . . . . .	160,363	13,473	—	26,000	—
57 Recreation . . . . .	246,932	56,399	175,826	13,089	2,685
58 Unclassified . . . . .	1,819,854	160,193	59,078	—	1,960
59 Public service enterprises					
60 Electric light . . . . .	—	—	—	—	—
61 Water . . . . .	597,908	510,979	470,530	2,714	167,088
62 All other . . . . .	—	37,607	—	—	92,497
63 Cemeteries . . . . .	33,750	8,666	—	20,511	7,613
64 Municipal indebtedness					
65 Funded debt . . . . .	12,432,804	2,860,000	2,304,000	772,957	863,000
66 All other . . . . .	45,804,329	9,118,336	13,761,534	7,500,000	4,000,000
67 Refunds . . . . .	5,231,446	438,092	2,404,332	495,535	134,185
68 Agency, trust, investment . . . . .	32,278,887	5,719,835	9,563,518	3,207,048	2,327,006
69 TOTAL PAYMENTS . . . . .	301,511,974	63,965,702	73,154,643	38,127,649	27,122,280
70 Balance on hand . . . . .	24,477,329	10,596,314	12,890,355	6,064,528	1,673,684
71 TOTAL . . . . .	\$325,989,303	\$74,562,016	\$86,044,998	\$44,192,177	\$28,795,964

	Fall River POPULATION 99,942	Somerville POPULATION 94,697	Lynn POPULATION 94,478	Newton POPULATION 92,384	Lowell POPULATION 92,107	Quincy POPULATION 87,409	Brockton POPULATION 72,813
1							
2							
3							
4	\$9,508,327	\$10,997,608	\$11,043,561	\$15,566,918	\$8,137,600	\$12,600,803	\$7,112,153
5	2,455,669	1,684,795	2,101,695	2,118,810	1,930,009	1,844,427	1,252,350
6	165,492	122,373	170,819	79,872	179,619	119,255	84,537
7	10,636	20,683	22,369	24,051	13,820	4,174	11,980
8	2,405,227	1,683,539	2,499,904	950,692	2,276,631	1,411,808	1,714,548
9	11,446	-	2,585	553	6,560	2,318	32,741
10	-	-	6,763	194,495	13,888	75,698	66,224
11	-	-	1,018,218	1,735,969	1,001,531	1,094,693	954,179
12	751,025	890,027	3,041,799	1,325,562	2,006,759	4,458,499	1,995,611
13	2,305,910	1,827,112	760,958	883,079	601,954	746,470	490,920
14	665,733	662,159	117,115	18	49,794	80,711	64,816
15	45,193	-	20,726	121,595	39,979	33,861	13,361
16	19,152	25,054	-	-	-	-	-
17							
18	65,217	87,453	250,130	204,220	86,604	90,564	77,541
19							
20	500,000	160,000	1,600,000	1,400,000	5,494,000	200,000	950,000
21	4,501,330	5,200,000	8,301,594	4,042,583	6,862,669	4,400,090	4,220,190
22	423,533	527,046	108,529	4,386	273,607	206,751	246,096
23	1,874,723	2,197,001	2,514,449	2,824,178	1,953,550	2,349,414	1,501,495
24	25,708,613	26,084,850	33,581,214	31,476,981	30,928,574	29,719,536	20,788,742
25	1,099,371	306,276	1,660,697	6,894,607	2,011,006	2,837,157	1,385,577
26	\$26,807,984	\$26,385,126	\$35,241,911	\$38,371,588	\$32,939,580	\$32,556,693	\$22,174,319
27							
28							
29	\$464,322	\$627,092	\$579,904	\$814,032	\$865,240	\$644,129	\$463,767
30	2,683,685	2,483,926	2,639,889	2,476,165	2,256,921	2,392,619	1,579,929
31	858,170	1,119,373	1,322,526	1,349,007	803,686	1,320,130	923,128
32	736,258	510,933	652,806	2,265,096	772,989	1,521,225	807,870
33	5,783,049	3,522,470	5,883,187	1,340,104	4,488,465	5,345,453	3,425,143
34	408,740	185,465	368,301	83,047	233,580	565,413	226,809
35	4,319,726	4,987,262	5,550,016	8,824,465	4,121,158	6,284,614	4,072,175
36	108,071	300,189	267,697	308,783	96,707	303,084	157,106
37	246,382	368,680	435,151	382,276	243,179	316,027	250,454
38	887,564	728,095	973,322	915,971	766,804	502,889	597,640
39	252,397	1,390,075	189,829	381,043	238,735	286,047	74,255
40							
41	-	-	-	-	-	-	-
42	469,036	560,968	588,187	610,704	438,145	657,374	358,254
43	1,667	-	-	-	-	-	-
44	92,555	-	214,588	56	79,204	123,127	100,385
45	11,633	14,096	10,813	12,375	6,150	15,007	270
46	198,915	285,470	310,122	733,113	327,448	549,472	344,258
47							
48							
49	10,149	9,003	-	15,302	170,950	12,836	-
50	24,155	10,075	135,136	38,318	62,940	99,972	15,465
51	33,782	73,407	217,794	159,166	183,141	214,284	265,462
52	325,578	145,457	645,094	912,197	308,762	384,915	178,119
53	31,318	3,611	-	1,663	-	289,990	-
54	-	-	-	-	-	379	-
55	98,509	-	166,891	2,585,178	209,773	43,020	78,015
56	-	-	-	3,787	-	1,790	-
57	12,688	7,174	29,390	15,942	37,485	19,872	-
58	32,500	-	8,586	-	21,736	3,290	-
59							
60							
61	46,331	5,908	110,649	106,546	69,007	33,170	337,286
62	-	-	-	-	-	-	-
63	5,177	-	28,780	-	4,998	14,188	65,854
64							
65	305,000	718,050	1,184,000	2,338,249	690,000	1,293,440	1,090,000
66	4,500,000	5,200,000	7,800,000	4,324,505	6,831,000	4,400,000	4,160,000
67	423,533	527,046	108,529	4,386	273,607	206,751	246,096
68	1,883,529	2,257,424	2,434,904	2,694,368	1,882,958	2,351,993	1,431,239
69	25,254,419	26,041,249	32,856,121	33,695,844	26,484,768	30,196,509	21,248,979
70	1,553,565	343,877	2,385,790	4,675,744	6,454,812	2,360,193	925,340
71	\$26,807,984	\$26,385,126	\$35,241,911	\$38,371,588	\$32,939,580	\$32,556,693	\$22,174,319

TABLE I. — *Summary of Financial Transactions. Cities*

	Lawrence POPULATION 70,933	Medford POPULATION 64,971	Chicopee POPULATION 61,553	Pittsfield POPULATION 57,879	Malden POPULATION 57,676
<b>RECEIPTS</b>					
1 <b>REVENUE</b>					
2 General					
3 Taxes					
4 Property and poll	\$6,645,058	\$6,921,954	\$4,598,278	\$6,651,337	\$7,319,830
5 Corporation and income	1,789,335	1,163,063	1,042,781	1,132,636	1,071,257
6 Licenses and permits	103,342	34,400	56,944	95,525	67,730
7 Fines and forfeits	25,036	7,360	9,101	16,992	16,599
8 Grants and gifts	2,063,653	922,720	1,056,977	1,452,044	997,864
9 All other	816	782	5,080	2,615	200
10 Commercial					
11 Special assessments	7,767	13,708	9,265	27,502	22,141
12 Privileges	716,340	693,618	597,013	685,390	583,901
13 Departmental	1,500,477	949,434	745,662	1,290,410	1,317,864
14 Public service enterprises	628,068	468,190	3,101,193	613,721	434,902
15 Cemeteries	44,342	85,920	7,329	—	63,453
16 Interest	37,159	14,272	12,229	73,730	5,749
17 <b>NON-REVENUE</b>					
18 Offsets to outlays	111,248	191,552	304,052	237,423	274,614
19 Municipal indebtedness					
20 Funded debt	803,000	—	300,000	1,925,000	1,020,000
21 All other	4,310,334	3,010,000	1,500,900	3,112,917	3,545,000
22 Refunds	125,627	115,605	47,044	125,455	176,802
23 Agency, trust, investment	1,655,648	1,408,757	1,213,717	1,669,721	1,424,629
24 <b>TOTAL RECEIPTS</b>	<b>20,567,250</b>	<b>16,001,335</b>	<b>14,697,565</b>	<b>19,112,418</b>	<b>18,342,535</b>
25 Balance on hand	2,693,782	1,014,788	1,427,202	1,862,547	697,292
26 <b>TOTAL</b>	<b>\$23,261,032</b>	<b>\$17,016,123</b>	<b>\$16,034,767</b>	<b>\$20,974,965</b>	<b>\$19,039,827</b>
<b>PAYMENTS</b>					
27 Maintenance					
28 Departmental					
29 General government	\$421,705	\$411,408	\$389,278	\$393,173	\$459,838
30 Public safety	1,878,861	1,617,905	1,208,713	1,356,163	1,738,009
31 Health and sanitation	852,017	576,976	390,060	598,585	645,613
32 Highways	744,888	530,688	432,213	782,949	782,720
33 Public welfare	3,305,954	1,706,667	968,113	2,057,042	2,161,239
34 Veterans' services	142,726	98,817	176,995	143,686	224,470
35 Schools	2,614,958	3,756,890	3,284,169	4,291,121	3,446,558
36 Libraries	115,669	156,728	81,299	138,088	149,018
37 Recreation	231,750	208,772	122,973	259,591	125,262
38 Pensions	579,927	480,536	469,489	207,710	406,405
39 Unclassified	888,344	820,474	61,167	203,020	846,070
40 Public service enterprises					
41 Electric light	—	—	2,017,217	—	—
42 Water	502,887	309,796	445,362	196,889	351,110
43 All other	24,524	—	—	4,912	—
44 Cemeteries	76,878	89,683	22,999	—	99,582
45 Administration trust funds	10,760	7,619	7,538	4,283	5,070
46 Interest	217,620	207,399	139,047	212,808	231,372
47 Outlays					
48 Departmental					
49 General government	207,600	—	—	1,499	—
50 Public safety	20,713	20,169	119,835	12,576	74,321
51 Health and sanitation	15,066	43,266	117,368	1,230,319	35,232
52 Highways	224,279	256,923	204,097	416,828	227,618
53 Public welfare	12,217	—	—	—	—
54 Veterans' services	—	—	—	—	—
55 Schools	874,028	103,803	277,775	341,258	72,900
56 Libraries	—	141,031	—	—	—
57 Recreation	22,251	11,804	3,628	14,622	—
58 Unclassified	178,372	—	—	—	104,635
59 Public service enterprises					
60 Electric light	—	—	292,793	—	—
61 Water	28,249	48,277	15,365	211,627	15,000
62 All other	602,583	—	—	—	—
63 Cemeteries	1,171	11,497	3,775	—	3,898
64 Municipal indebtedness					
65 Funded debt	387,000	282,167	567,500	680,000	1,210,375
66 All other	4,225,523	3,000,000	1,500,000	3,200,000	3,533,000
67 Refunds	125,627	115,605	47,044	125,455	176,802
68 Agency, trust, investment	1,558,618	1,246,413	1,219,833	1,662,822	1,413,309
69 <b>TOTAL PAYMENTS</b>	<b>21,092,565</b>	<b>16,261,313</b>	<b>14,585,045</b>	<b>18,747,026</b>	<b>18,629,426</b>
70 Balance on hand	2,168,467	754,810	1,449,722	2,227,939	410,401
71 <b>TOTAL</b>	<b>\$23,261,032</b>	<b>\$17,016,123</b>	<b>\$16,034,767</b>	<b>\$20,974,965</b>	<b>\$19,039,827</b>



	Waltham POPULATION 55,413	Holyoke POPULATION 52,689	Haverhill POPULATION 46,346	Everett POPULATION 43,544	Fitchburg POPULATION 43,021	Taunton POPULATION 41,132	Revere POPULATION 40,080
1							
2							
3							
4	\$6,282,547	\$5,251,634	\$4,955,000	\$6,669,615	\$4,806,615	\$3,046,840	\$6,000,425
5	1,125,560	1,331,874	845,431	1,093,553	879,479	759,250	694,660
6	78,077	81,346	48,977	56,797	49,749	45,769	61,909
7	21,608	7,632	15,512	14,241	6,290	793	6,428
8	695,253	969,142	1,159,284	693,461	647,335	684,325	531,289
9	5,985	25	11,585	2,290	-	18,014	25,762
10							
11	50,030	6,166	4,712	-	-	276	-
12	784,153	576,340	628,482	471,321	553,238	508,619	393,040
13	827,752	1,411,856	2,521,988	737,648	2,895,160	821,873	624,307
14	694,809	5,408,056	408,735	577,434	355,195	3,533,466	257,872
15	33,699	-	134	41,013	27,514	23,400	-
16	17,348	47,578	7,949	1,879	18,856	8,266	23,365
17							
18	37,918	255,618	64,772	25,019	17,002	6,666	101,159
19							
20	3,723,000	2,190,000	100,000	1,470,000	97,500	-	155,000
21	2,023,887	657,893	1,500,378	504,829	2,400,100	1,575,000	4,100,269
22	200,540	65,621	144,666	81,175	81,492	70,878	240,163
23	1,297,157	1,616,795	1,055,843	1,341,116	1,099,237	975,884	771,375
24	<b>17,899,323</b>	<b>19,877,576</b>	<b>13,473,448</b>	<b>13,781,391</b>	<b>13,934,762</b>	<b>12,078,819</b>	<b>13,987,023</b>
25	2,398,571	3,373,823	1,713,378	1,308,496	899,681	756,324	402,529
26	<b>\$20,297,894</b>	<b>\$23,251,399</b>	<b>\$15,186,826</b>	<b>\$15,089,887</b>	<b>\$14,834,443</b>	<b>\$12,835,143</b>	<b>\$14,389,552</b>
27							
28							
29	\$447,185	\$397,107	\$287,614	\$368,864	\$291,338	\$211,930	\$363,166
30	1,643,055	1,421,661	1,118,522	1,579,256	1,126,134	743,791	1,142,825
31	816,254	619,442	445,437	254,429	258,385	338,742	352,929
32	613,026	344,586	488,158	710,748	542,707	180,867	305,471
33	1,254,735	2,012,120	3,765,869	1,651,266	3,787,827	1,281,449	1,142,398
34	141,634	196,175	115,075	101,369	98,417	221,636	120,108
35	3,309,376	2,776,981	2,810,284	2,930,689	2,128,888	1,898,686	2,704,785
36	126,663	124,125	80,953	138,306	113,942	68,144	34,583
37	227,563	240,045	97,781	376,064	187,502	100,545	108,156
38	342,836	819,143	349,390	479,672	382,806	287,206	367,974
39	102,294	448,537	162,257	598,293	213,268	34,184	556,885
40							
41	-	3,274,593	-	-	-	2,408,574	-
42	396,165	490,479	238,061	388,213	257,497	196,660	235,598
43	-	-	-	-	56,047	14	-
44	66,072	-	1,200	77,265	96,077	40,434	-
45	9,176	9,942	6,189	2,638	5,804	5,231	6,086
46	239,232	279,518	178,678	88,970	117,591	193,528	195,511
47							
48							
49	3,550	2,390	5,975	247,565	2,013	-	15,104
50	43,742	39,785	14,500	21,997	1,350	7,614	12,931
51	179,316	76,533	5,133	2,930	156,089	-	21,023
52	549,858	476,096	244,672	143,091	92,368	57,961	225,076
53	2,777	6,766	321,610	-	-	-	-
54	-	494	-	-	-	-	-
55	923,296	516,469	107,096	5,071	-	21,594	448,398
56	9,889	-	-	-	-	-	-
57	-	13,812	36,968	3,553	21,634	16,902	-
58	-	162,283	-	-	91,672	-	143,236
59							
60	-	1,627,924	-	-	-	106,716	-
61	156,773	9,092	141,437	34,035	98,560	73,737	2,723
62	-	-	-	-	-	160,198	-
63	6,731	-	-	295	-	2,472	-
64							
65	738,104	1,059,000	437,000	150,050	424,000	489,250	704,804
66	2,000,000	650,000	1,500,000	500,000	2,454,000	1,550,000	4,100,000
67	200,540	65,621	144,666	81,175	81,492	70,878	240,163
68	1,265,296	1,720,196	1,006,274	1,260,731	1,063,096	888,976	695,966
69	<b>15,815,138</b>	<b>19,880,915</b>	<b>14,110,799</b>	<b>12,196,535</b>	<b>14,150,504</b>	<b>11,657,919</b>	<b>14,245,899</b>
70	4,482,756	3,370,484	1,076,027	2,893,352	683,939	1,177,224	143,653
71	<b>\$20,297,894</b>	<b>\$23,251,399</b>	<b>\$15,186,826</b>	<b>\$15,089,887</b>	<b>\$14,834,443</b>	<b>\$12,835,143</b>	<b>\$14,389,552</b>

TABLE I. — *Summary of Financial Transactions. Cities*

	Salem POPULATION 39,211	Beverly POPULATION 36,108	Chelsea POPULATION 33,749	Peabody POPULATION 32,202	Woburn POPULATION 31,214
<b>RECEIPTS</b>					
1 REVENUE					
2 General					
3 Taxes					
4 Property and poll . . . . .	\$5,220,404	\$4,073,980	\$4,449,255	\$3,277,487	\$3,163,486
5 Corporation and income . . . . .	889,438	674,510	689,573	625,224	512,134
6 Licenses and permits . . . . .	66,849	35,665	65,807	57,239	19,747
7 Fines and forfeits . . . . .	6,734	2,283	5,937	6,079	757
8 Grants and gifts . . . . .	591,729	416,185	707,728	356,467	355,939
9 All other . . . . .	6,050	—	873	—	4,618
10 Commercial					
11 Special assessments . . . . .	434	16,816	—	608	—
12 Privileges . . . . .	439,574	493,702	297,324	480,548	412,803
13 Departmental . . . . .	943,732	574,688	856,285	1,117,442	505,294
14 Public service enterprises . . . . .	402,020	279,768	316,586	2,215,101	183,118
15 Cemeteries . . . . .	23,257	30,465	274	18,292	22,942
16 Interest . . . . .	4,349	5,154	6,591	28,188	12,480
17 NON-REVENUE					
18 Offsets to outlays . . . . .	45,369	67,502	57,139	24,678	—
19 Municipal indebtedness					
20 Funded debt . . . . .	125,000	735,000	420,000	870,000	464,000
21 All other . . . . .	2,250,193	2,742,717	2,783,900	1,303,819	1,002,826
22 Refunds . . . . .	85,651	85,226	55,520	120,780	50,181
23 Agency, trust, investment . . . . .	969,137	775,390	684,315	663,257	471,442
24 TOTAL RECEIPTS . . . . .	12,069,925	11,009,051	11,397,107	11,165,209	7,181,767
25 Balance on hand . . . . .	1,347,209	403,098	673,580	1,282,657	1,721,042
26 TOTAL . . . . .	\$13,417,134	\$11,412,149	\$12,070,687	\$12,447,866	\$8,902,809
<b>PAYMENTS</b>					
27 Maintenance					
28 Departmental					
29 -General government . . . . .	\$319,265	\$227,368	\$330,803	\$224,727	\$213,727
30 -Public safety . . . . .	1,082,207	950,581	1,066,009	748,863	514,960
31 -Health and sanitation . . . . .	485,676	331,143	408,726	323,106	197,528
32 -Highways . . . . .	419,724	465,933	269,881	189,402	413,736
33 -Public welfare . . . . .	1,468,658	747,911	1,698,973	1,399,276	613,826
34 -Veterans' services . . . . .	90,392	130,156	150,626	113,658	56,380
35 -Schools . . . . .	2,294,120	2,377,513	1,816,227	1,864,579	1,787,013
36 -Libraries . . . . .	86,433	83,601	59,587	32,942	66,574
37 Recreation . . . . .	331,036	131,641	151,288	72,076	87,328
38 Pensions . . . . .	367,603	291,941	498,096	185,295	81,081
39 Unclassified . . . . .	296,296	123,716	522,687	227,111	103,204
40 Public service enterprises					
41 Electric light . . . . .	—	—	—	1,618,398	—
42 Water . . . . .	414,827	207,405	218,925	192,755	138,678
43 All other . . . . .	4,126	26,629	—	4,203	—
44 Cemeteries . . . . .	93,642	57,458	132	32,122	41,726
45 Administration trust funds . . . . .	6,533	3,945	5,923	2,134	924
46 Interest . . . . .	72,783	127,558	62,423	182,449	222,552
47 Outlays					
48 Departmental					
49 General government . . . . .	—	—	10,589	—	14,593
50 Public safety . . . . .	55,600	—	14,952	56,138	38,891
51 Health and sanitation . . . . .	11,402	21,866	—	—	104,947
52 Highways . . . . .	268,373	167,237	142,799	53,403	65,359
53 Public welfare . . . . .	1,500	—	—	—	—
54 Veterans' services . . . . .	—	—	—	—	—
55 Schools . . . . .	—	413,405	207,708	689,754	594,112
56 Libraries . . . . .	—	—	—	—	—
57 Recreation . . . . .	103,276	28,339	—	—	—
58 Unclassified . . . . .	8,974	—	20,000	11,250	—
59 Public service enterprises					
60 Electric light . . . . .	—	—	—	72,400	—
61 Water . . . . .	96,003	5,218	—	106,615	681,436
62 All other . . . . .	—	—	—	—	—
63 Cemeteries . . . . .	1,973	7,775	—	—	4,127
64 Municipal indebtedness					
65 Funded debt . . . . .	360,000	392,000	373,421	556,500	431,780
66 All other . . . . .	2,250,000	2,739,000	2,739,484	1,300,000	1,000,000
67 Refunds . . . . .	85,651	85,226	55,520	120,780	50,181
68 Agency, trust, investment . . . . .	1,025,753	748,203	572,220	656,253	490,855
69 TOTAL PAYMENTS . . . . .	12,101,826	10,892,713	11,396,999	11,030,189	8,015,518
70 Balance on hand . . . . .	1,315,308	519,436	673,688	1,417,677	887,291
71 TOTAL . . . . .	\$13,417,134	\$11,412,149	\$12,070,687	\$12,447,866	\$8,902,809



P.D. 79  
*Graded According to Population of 1960 — Continued*

	Northampton POPULATION 30,058	Melrose POPULATION 29,619	Leominster POPULATION 27,929	Attleboro POPULATION 27,118	Westfield POPULATION 26,302	Gloucester POPULATION 25,789	North Adams POPULATION 19,905
1							
2							
3							
4	\$2,597,130	\$3,405,958	\$2,286,303	\$2,729,865	\$2,305,968	\$3,434,155	\$1,958,699
5	472,199	573,855	545,885	559,050	482,100	536,469	475,739
6	41,227	7,186	33,058	30,181	38,470	55,299	33,195
7	4,080	1,401	3,014	1,753	2,994	2,426	3,712
8	362,575	300,415	396,127	331,098	372,723	586,400	397,766
9	50	4,225	1,895	3,733	3,648	225	400
10							
11	2,173	44,125	7,711	11,009	9,959	15,512	-
12	320,365	430,379	362,430	378,688	383,347	265,341	223,531
13	531,041	528,105	433,257	530,961	462,525	749,253	480,468
14	239,180	239,016	404,255	387,228	2,309,919	294,307	129,597
15	17,974	33,378	30,597	-	294	5,684	22,983
16	5,133	41,217	2,335	4,752	4,692	12,474	7,912
17							
18	14,945	70,730	27,585	6,296	93,616	87,715	9,072
19							
20	-	-	290,000	761,000	3,148,000	-	27,000
21	1,250,003	1,400,000	800,957	1,002,587	412,473	1,369,000	800,000
22	27,259	26,957	33,114	18,130	23,434	54,335	23,691
23	673,380	694,429	542,049	508,046	610,877	603,788	457,905
24	6,564,714	7,801,376	6,200,572	7,264,377	10,665,039	8,072,383	5,051,670
25	1,243,551	1,586,803	1,176,680	1,560,331	984,727	1,009,307	474,284
26	\$7,808,265	\$9,383,179	\$7,377,252	\$8,824,708	\$11,649,766	\$9,081,690	\$5,525,954
27							
28							
29	\$192,870	\$205,305	\$158,247	\$198,949	\$194,039	\$255,013	\$159,238
30	594,538	665,432	564,667	631,605	561,234	652,689	365,819
31	151,416	237,895	233,745	151,412	171,406	187,161	120,776
32	314,991	230,757	343,577	316,604	235,758	573,115	251,565
33	468,462	540,792	647,999	744,572	434,323	1,189,410	811,507
34	69,648	49,835	91,643	68,776	46,173	94,880	116,665
35	1,702,804	2,237,814	1,435,604	1,685,950	1,968,764	1,881,464	1,266,753
36	88,396	92,188	54,070	63,105	62,389	32,915	58,595
37	63,872	192,668	48,457	84,262	69,184	99,774	43,286
38	154,715	162,101	145,462	128,290	177,744	195,346	75,922
39	60,774	97,018	145,619	64,088	22,161	61,990	37,036
40							
41	-	-	-	-	1,835,250	-	-
42	119,797	145,949	165,831	206,967	147,487	175,067	74,015
43	71,351	-	-	-	19,966	-	1,265
44	32,599	68,557	48,221	-	1,104	7,140	45,938
45	3,199	1,996	4,412	2,603	1,015	1,574	2,853
46	77,849	66,403	83,184	119,236	39,049	68,292	34,107
47							
48							
49	1,133	13,861	-	-	22,026	-	992
50	32,602	5,160	295,031	29,654	6,301	-	6,715
51	280,679	40,604	83,693	89,081	111,054	154,476	38,245
52	67,477	139,730	64,946	11,880	246,694	103,601	76,756
53	-	-	-	-	-	-	-
54	-	-	-	-	-	-	1,046
55	19,318	615,367	56,731	146,607	256,749	5,750	-
56	-	991	2,801	-	-	-	-
57	-	18,072	4,985	-	6,430	32,500	6,655
58	-	22,566	9,417	3,097	-	-	9,044
59							
60	-	-	-	-	23,306	-	-
61	27,041	32,976	321,872	548,512	39,849	97,605	12,082
62	-	-	-	-	6,363	-	1,081
63	-	1,416	3,552	-	-	-	1,858
64							
65	204,000	276,634	229,000	336,500	204,000	264,000	100,000
66	1,250,000	1,400,000	800,000	1,000,000	400,000	1,372,500	810,026
67	27,259	26,957	33,114	18,130	23,434	54,335	23,691
68	651,911	783,024	510,002	456,488	528,500	547,922	450,180
69	6,723,701	8,372,668	6,590,882	7,126,368	7,861,752	8,103,519	5,003,711
70	1,079,564	1,015,511	786,370	1,698,340	3,788,014	973,171	522,243
71	\$7,808,265	\$9,388,179	\$7,377,252	\$8,824,708	\$11,649,766	\$9,081,690	\$5,525,954

TABLE I. — *Summary of Financial Transactions*  
*Cities Graded According to Population of 1960 — Concluded*

	Gardner POPULATION 19,038	Marlborough POPULATION 18,819	Newburyport POPULATION 14,004	Aggregate — 39 Cities POPULATION 2,948,572
<b>RECEIPTS</b>				
<b>1 REVENUE</b>				
2 General				
3 Taxes				
4 Property and poll	\$1,709,132	\$1,583,655	\$1,278,640	\$389,405,005
5 Corporation and income	370,007	304,101	250,673	62,892,674
6 Licenses and permits	20,967	39,149	21,207	5,890,863
7 Fines and forfeits	1,557	5,026	1,864	1,210,225
8 Grants and gifts	231,590	205,595	342,835	60,393,720
9 All other	850	755	3,719	634,253
10 Commercial				
11 Special assessments	10,241	—	—	1,307,686
12 Privileges	216,255	230,866	183,667	31,253,050
13 Departmental	266,163	266,124	480,444	88,028,653
14 Public service enterprises	161,034	149,636	193,166	42,600,619
15 Cemeteries	12,349	8,465	957	1,593,948
16 Interest	1,453	7,852	10,130	3,087,022
<b>17 NON-REVENUE</b>				
18 Offsets to outlays	8,898	83,579	30,520	4,855,434
19 Municipal indebtedness				
20 Funded debt	396,800	450,000	—	49,131,300
21 All other	501,556	1,626,981	—	172,902,316
22 Refunds	32,801	29,325	18,599	12,653,609
23 Agency, trust, investment	430,650	367,263	221,263	96,694,826
<b>24 TOTAL RECEIPTS</b>	<b>4,372,303</b>	<b>5,358,372</b>	<b>3,037,774</b>	<b>1,024,535,203</b>
25 Balance on hand	389,521	154,271	580,768	93,537,782
<b>26 TOTAL</b>	<b>\$4,761,824</b>	<b>\$5,512,643</b>	<b>\$3,618,542</b>	<b>\$1,118,072,985</b>
<b>PAYMENTS</b>				
27 Maintenance				
28 Departmental				
29 General government	\$107,042	\$123,090	890,711	\$20,753,867
30 Public safety	376,484	298,360	245,540	90,214,647
31 Health and sanitation	160,965	60,560	98,277	32,531,916
32 Highways	309,070	349,078	173,547	33,464,193
33 Public welfare	403,943	421,287	632,924	156,404,432
34 Veterans' services	71,614	66,221	52,052	9,858,976
35 Schools	838,176	765,480	894,124	166,328,576
36 Libraries	41,605	31,082	47,771	8,771,674
37 Recreation	107,762	42,609	39,959	13,185,346
38 Pensions	105,358	113,464	41,704	32,884,401
39 Unclassified	90,742	36,035	35,880	29,728,591
40 Public service enterprises				
41 Electric light	—	—	—	11,154,032
42 Water	131,893	144,708	143,161	19,252,199
43 All other	3,905	—	20,265	1,301,743
44 Cemeteries	31,852	24,553	8,368	2,376,757
45 Administration trust funds	1,729	3,781	2,352	398,742
46 Interest	30,678	58,233	19,768	14,374,557
47 Outlays				
48 Departmental				
49 General government	—	2,333	—	882,667
50 Public safety	14,894	2,499	16,336	2,682,758
51 Health and sanitation	20,065	96,019	4,941	7,138,829
52 Highways	36,538	191,277	46,612	14,413,508
53 Public welfare	—	—	—	2,383,037
54 Veterans' services	—	—	—	2,865
55 Schools	12,011	240,781	2,000	16,229,031
56 Libraries	—	—	—	360,125
57 Recreation	12,933	—	—	975,896
58 Unclassified	—	—	—	2,871,743
59 Public service enterprises				
60 Electric light	—	—	—	2,123,139
61 Water	45,523	571,511	7,081	5,886,315
62 All other	—	—	—	900,329
63 Cemeteries	—	—	—	245,077
64 Municipal indebtedness				
65 Funded debt	128,000	180,000	101,000	38,111,585
66 All other	500,000	650,000	—	163,823,237
67 Refunds	32,801	29,325	18,599	12,653,609
68 Agency, trust, investment	433,034	333,814	221,260	91,443,658
<b>69 TOTAL PAYMENTS</b>	<b>4,048,667</b>	<b>4,836,100</b>	<b>2,964,232</b>	<b>1,006,112,057</b>
70 Balance on hand	713,157	676,543	654,310	111,960,928
<b>71 TOTAL</b>	<b>\$4,761,824</b>	<b>\$5,512,643</b>	<b>\$3,618,542</b>	<b>\$1,118,072,985</b>



TABLE II. — *Debt Transactions for 1960*

CITIES	ISSUED			
	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans
1. BOSTON . . . . .	\$5,700,000	—	\$500,000	\$45,000,000
2. WORCESTER . . . . .	1,700,000	\$500,000	1,000,000	6,500,000
3. SPRINGFIELD . . . . .	5,380,000	500,000	2,250,000	16,100,000
4. CAMBRIDGE . . . . .	4,500,000	—	1,500,000	5,000,000
5. NEW BEDFORD . . . . .	817,000	260,000	—	4,000,000
6. FALL RIVER . . . . .	500,000	—	—	4,500,000
7. SOMERVILLE . . . . .	160,000	—	—	5,200,000
8. LYNN . . . . .	1,600,000	—	—	8,300,000
9. NEWTON . . . . .	1,400,000	—	—	3,500,000
10. LOWELL . . . . .	3,244,000	2,250,000	250,000	6,500,000
11. QUINCY . . . . .	200,000	—	—	4,400,000
12. BROCKTON . . . . .	500,000	450,000	160,000	4,000,000
13. LAWRENCE . . . . .	758,000	45,000	—	4,000,000
14. MEDFORD . . . . .	—	—	10,000	3,000,000
15. CHICOPEE . . . . .	300,000	—	—	1,500,000
16. PITTSFIELD . . . . .	1,925,000	—	—	3,106,000
17. MALDEN . . . . .	1,020,000	—	—	3,500,000
18. WALTHAM . . . . .	3,623,000	100,000	—	2,000,000
19. HOLYOKE . . . . .	2,190,000	—	150,000	500,000
20. HAVERHILL . . . . .	—	100,000	—	1,500,000
21. EVERETT . . . . .	1,470,000	—	—	500,000
22. FITCHBURG . . . . .	62,500	35,000	—	2,400,000
23. TAUNTON . . . . .	—	—	—	1,500,000
24. REVERE . . . . .	155,000	—	—	4,100,000
25. SALEM . . . . .	125,000	—	—	2,250,000
26. BEVERLY . . . . .	735,000	—	—	2,700,000
27. CHELSEA . . . . .	429,000	—	50,000	2,500,000
28. PEABODY . . . . .	870,000	—	—	1,300,000
29. WOBURN . . . . .	464,000	—	—	1,000,000
30. NORTHAMPTON . . . . .	—	—	—	1,250,000
31. MELROSE . . . . .	—	—	—	1,400,000
32. LEOMINSTER . . . . .	90,000	200,000	—	800,000
33. ATTLEBORO . . . . .	600,000	161,000	—	1,000,000
34. WESTFIELD . . . . .	3,148,000	—	—	400,000
35. GLOUCESTER . . . . .	—	—	—	1,300,000
36. NORTH ADAMS . . . . .	27,900	—	—	800,000
37. GARDNER . . . . .	330,000	66,800	—	500,000
38. MARLBOROUGH . . . . .	—	450,000	920,000	600,000
39. NEWBURYPORT . . . . .	—	—	—	—
39 Cities . . . . .	\$44,013,500	\$5,117,800	\$6,790,000	\$158,400,000



*Classified by Character of Obligation*

	Highway Re- imbursement and Airport Grant Loans	PAID				Highway Re- imbursement and Airport Grant Loans
		General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	
1.	-	\$9,304,000	\$2,500,000	\$100,000	\$45,000,000	-
2.	-	2,104,000	756,000	500,000	6,500,000	-
3.	-	1,585,000	719,000	2,250,000	10,250,000	-
4.	-	454,000	45,000	2,500,000	5,000,000	-
5.	-	690,000	173,000	-	4,000,000	-
6.	-	282,000	23,000	-	4,500,000	-
7.	-	567,000	15,000	-	5,200,000	-
8.	-	1,151,000	33,000	-	7,800,000	-
9.	-	1,910,000	124,000	-	3,500,000	-
10.	\$96,000	594,000	96,000	250,000	6,500,000	\$81,000
11.	-	1,206,000	15,000	-	4,400,000	-
12.	60,000	840,000	250,000	160,000	4,000,000	-
13.	-	322,000	65,000	-	4,000,000	-
14.	-	52,000	2,000	-	3,000,000	-
15.	-	325,000	242,500	-	1,500,000	-
16.	-	465,000	215,000	100,000	3,100,000	-
17.	45,000	1,131,000	10,000	-	3,500,000	33,000
18.	-	623,000	43,000	-	2,000,000	-
19.	-	559,000	500,000	150,000	500,000	-
20.	-	382,000	55,000	-	1,500,000	-
21.	-	86,000	-	-	500,000	-
22.	-	310,000	114,000	-	2,400,000	54,000
23.	75,000	196,000	298,250	-	1,500,000	50,000
24.	-	590,000	53,000	-	4,100,000	-
25.	-	274,000	86,000	-	2,250,000	-
26.	39,000	327,000	65,000	-	2,700,000	39,000
27.	-	370,000	-	50,000	2,500,000	-
28.	-	328,000	222,500	-	1,300,000	-
29.	-	276,000	70,000	-	1,000,000	-
30.	-	184,000	20,000	-	1,250,000	-
31.	-	250,000	-	-	1,400,000	-
32.	-	138,000	91,000	-	800,000	-
33.	-	166,500	170,000	-	1,000,000	-
34.	-	147,000	57,000	-	400,000	-
35.	69,000	224,000	40,000	-	1,300,000	72,500
36.	-	80,000	20,000	-	800,000	10,026
37.	-	125,000	3,000	-	500,000	-
38.	55,500	128,000	52,000	-	600,000	-
39.	-	73,000	28,000	-	-	-
	\$439,500	\$28,818,500	\$7,266,250	\$6,060,000	\$152,050,000	\$339,526



P A R T II

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TOWNS OVER 10,000 POPULATION

TABLE I. — Summary of Financial Transactions. Towns

	Brookline POPULATION 54,044	Arlington POPULATION 49,953	Weymouth POPULATION 48,177	Frammingham POPULATION 44,526	Watertown POPULATION 39,092
<b>RECEIPTS</b>					
1 <b>REVENUE</b>					
2 <b>General</b>					
3 Taxes					
4 Property and poll	\$9,506,350	\$6,228,666	\$6,699,479	\$5,606,101	\$5,005,481
5 Corporation and income	1,530,396	851,689	950,454	708,532	767,423
6 Licenses and permits	60,849	7,652	29,968	78,735	46,254
7 Fines and forfeits	53,543	3,086	1,170	2,375	5,599
8 Grants and gifts	662,239	478,562	1,307,922	568,126	440,520
9 All other	5,397	325	411	—	518
10 <b>Commercial</b>					
11 Special assessments	17,446	107,540	90,926	7,275	23,193
12 Privileges	1,095,927	680,644	546,210	691,176	517,817
13 Departmental	1,159,366	585,987	743,906	997,087	524,486
14 Public service enterprises	507,362	326,630	380,882	404,297	328,955
15 Cemeteries	22,028	56,037	—	28,626	13,965
16 Interest	38,581	20,862	57,780	11,887	26,239
17 <b>NON-REVENUE</b>					
18 Offsets to outlays	354,272	—	103,513	52,231	418,649
19 Municipal indebtedness					
20 Funded debt	245,000	550,000	2,655,000	1,805,000	1,445,000
21 All other	2,000,394	2,200,000	222,037	1,507,007	1,303,629
22 Refunds	85,763	53,012	84,003	79,880	76,414
23 Agency, trust, investment	553,325	1,048,894	950,463	1,133,303	918,482
24 <b>TOTAL RECEIPTS</b>	<b>17,958,238</b>	<b>13,193,536</b>	<b>14,824,124</b>	<b>13,681,638</b>	<b>11,862,624</b>
25 Balance on hand	2,787,499	2,066,077	3,006,755	1,473,548	1,995,704
26 <b>TOTAL</b>	<b>\$20,745,737</b>	<b>\$15,259,613</b>	<b>\$17,830,879</b>	<b>\$15,155,186</b>	<b>\$13,858,328</b>
<b>PAYMENTS</b>					
27 Maintenance					
28 Departmental					
29 General government	\$602,069	\$534,027	\$319,744	\$304,694	\$280,054
30 Public safety	2,259,739	1,184,927	1,058,672	930,818	1,161,539
31 Health and sanitation	822,285	433,922	431,940	666,820	490,346
32 Highways	856,438	656,699	371,799	433,977	435,448
33 Public welfare	1,452,117	782,939	915,595	729,966	845,283
34 Veterans' services	120,720	68,723	232,392	71,264	99,356
35 Schools	3,629,036	3,015,084	3,915,532	3,580,961	2,266,110
36 Libraries	382,807	213,812	147,655	157,616	166,692
37 Recreation	858,910	188,526	168,837	112,347	158,923
38 Pensions	595,374	207,590	151,746	198,478	306,555
39 Unclassified	936,450	557,071	184,984	155,863	389,765
40 Public service enterprises					
41 Electric light	—	—	—	—	—
42 Water	473,248	365,679	290,967	328,755	270,583
43 All other	—	—	—	—	—
44 Cemeteries	58,477	66,338	—	30,160	25,873
45 Administration trust funds	—	213	4,504	4,939	7,581
46 Interest	253,068	171,462	269,190	210,965	157,066
47 Outlays					
48 Departmental					
49 General government	19,024	11,373	—	9,373	1,686
50 Public safety	70,171	17,809	121,349	236,065	37,676
51 Health and sanitation	38,824	52,736	457,554	283,338	750,347
52 Highways	39,224	529,144	454,390	221,460	201,876
53 Public welfare	1,338	1,692	—	—	275
54 Veterans' services	229	—	—	—	—
55 Schools	220,103	280,942	791,943	398,834	1,173,539
56 Libraries	58,562	1,292	—	5,025	6,586
57 Recreation	228,113	9,345	40,187	26,823	8,015
58 Unclassified	—	21,880	332,952	—	—
59 Public service enterprises					
60 Electric light	—	—	—	—	—
61 Water	41,556	37,468	149,075	60,351	24,931
62 All other	—	—	—	—	—
63 Cemeteries	465	5,401	—	—	2,995
64 Municipal indebtedness					
65 Funded debt	572,200	518,288	769,988	602,058	352,854
66 All other	2,085,000	2,200,000	206,000	1,500,000	1,300,000
67 Refunds	85,763	53,012	84,003	79,880	76,414
68 Agency, trust, investment	566,063	1,046,441	969,343	1,123,926	858,041
69 <b>TOTAL PAYMENTS</b>	<b>17,322,373</b>	<b>13,167,835</b>	<b>12,834,341</b>	<b>12,458,756</b>	<b>11,856,349</b>
70 Balance on hand	3,423,364	2,091,778	4,996,538	2,696,430	2,001,979
71 <b>TOTAL</b>	<b>\$20,745,737</b>	<b>\$15,259,613</b>	<b>\$17,830,879</b>	<b>\$15,155,186</b>	<b>\$13,858,328</b>



	Braintree POPULATION 31,069	Natick POPULATION 28,831	Belmont POPULATION 28,715	Methuen POPULATION 28,114	Lexington POPULATION 27,691	Milton POPULATION 26,375	Wellesley POPULATION 26,071
1							
2							
3							
4	\$3,936,257	\$4,041,899	\$3,480,036	\$2,346,556	\$4,680,952	\$3,370,911	\$4,180,037
5	594,862	492,020	604,493	479,813	465,201	546,421	578,606
6	20,131	19,583	4,665	22,930	24,850	15,744	10,275
7	1,471	4,056	5,253	518	1,995	78	2,743
8	434,384	576,838	207,201	396,047	505,550	199,348	167,282
9	490	629	1,058	316	1,000	175	3,075
10							
11	42,229	62,411	18,541	12,039	106,104	74,503	44,821
12	324,001	499,466	557,279	361,445	582,813	506,079	536,015
13	585,482	1,472,089	300,047	359,805	387,471	287,232	460,846
14	2,184,779	221,178	1,561,046	179,346	244,623	224,962	1,753,332
15	2,080	-	21,669	11,594	19,311	46,882	-
16	50,994	11,370	6,269	7,869	20,501	14,186	15,900
17							
18	106,911	24,683	58,238	10,162	908	62,922	21,842
19							
20	2,575,688	750,000	-	470,000	1,495,000	-	100,000
21	1,516,596	1,701,418	500,000	802,162	1,760,613	1,200,000	600,300
22	92,813	52,577	34,184	33,532	76,744	23,334	32,506
23	840,605	118,184	787,374	496,479	673,709	630,212	895,659
24	13,310,273	10,048,401	8,147,353	5,990,613	11,047,845	7,203,029	9,403,239
25	2,670,068	1,344,326	2,057,928	696,325	2,169,617	1,201,371	2,213,412
26	\$15,980,341	\$11,392,727	\$10,205,231	\$6,686,938	\$13,217,462	\$8,404,400	\$11,616,651
27							
28							
29	\$168,093	\$253,687	\$226,881	\$132,524	\$259,920	\$195,311	\$215,025
30	645,178	738,702	712,764	519,320	500,445	783,203	624,333
31	304,208	254,473	375,817	244,111	233,747	245,840	422,523
32	206,050	265,237	366,016	288,683	279,952	267,869	340,681
33	392,114	1,308,491	333,783	708,437	206,942	243,735	235,440
34	115,117	51,183	21,537	34,775	10,830	26,497	21,423
35	2,895,617	2,783,245	1,827,015	1,374,174	3,001,958	1,788,670	2,704,517
36	74,836	85,995	79,438	-	110,285	129,696	110,128
37	96,397	95,017	101,100	43,994	109,535	64,636	198,775
38	117,468	104,113	144,045	101,793	62,716	201,739	110,831
39	106,972	142,784	272,156	55,685	81,014	247,460	53,240
40							
41	1,085,735	-	965,226	-	-	-	1,077,256
42	315,107	130,748	172,601	176,838	180,723	194,174	81,336
43							
44	3,762	-	43,618	28,157	36,193	82,041	-
45	1,567	4,765	4,209	1,784	6,625	2,869	7,508
46	307,570	164,157	48,638	55,698	236,634	227,300	93,093
47							
48							
49	725	1,586	-	602	-	597	124,896
50	12,874	20,238	-	37,612	3,455	47,082	8,872
51	332,793	45,864	112,296	87,841	565,671	129,343	386,818
52	250,008	124,941	149,025	56,766	375,347	176,762	143,003
53	-	10,000	-	-	-	-	-
54	-	-	-	-	-	294	-
55	1,055,214	366,107	115,110	3,992	964,064	11,683	148,207
56	-	3,623	20,295	-	5,518	210	22,154
57	15,902	1,854	-	1,996	-	6,778	32,584
58	36,030	-	-	25,124	-	-	-
59							
60	841,751	-	155,731	-	-	-	302,881
61	10,616	60,550	33,181	106,059	57,776	30,712	158,715
62	-	-	-	-	-	-	-
63	-	-	30,276	1,393	3,290	1,536	-
64							
65	805,932	587,307	264,127	151,000	704,000	503,493	378,568
66	1,500,000	2,479,250	500,000	800,000	1,750,000	1,200,000	600,000
67	92,813	52,577	34,184	33,532	76,744	23,334	32,506
68	853,704	139,878	784,282	536,513	609,293	663,560	905,187
69	12,649,203	10,276,372	7,893,351	5,608,408	10,432,677	7,496,224	9,541,000
70	3,331,138	1,116,355	2,311,930	1,078,530	2,784,785	908,176	2,075,651
71	\$15,980,341	\$11,392,727	\$10,205,281	\$6,686,938	\$13,217,462	\$8,404,400	\$11,616,651

TABLE I. — *Summary of Financial Transactions. Towns*

	Needham POPULATION 25,793	West Springfield POPULATION 24,924	Norwood POPULATION 24,898	Wakefield POPULATION 24,295	Dedham POPULATION 23,869
<b>RECEIPTS</b>					
1 REVENUE					
2 General					
3 Taxes					
4 Property and poll . . . . .	\$4,195,186	\$3,433,247	\$3,052,587	\$2,706,562	\$2,958,832
5 Corporation and income . . . . .	491,027	529,582	536,351	414,539	435,133
6 Licenses and permits . . . . .	15,445	31,215	33,917	13,920	35,832
7 Fines and forfeits . . . . .	5,731	6,656	1,229	4,063	3,788
8 Grants and gifts . . . . .	234,705	251,256	252,022	327,920	267,868
9 All other . . . . .	38	4,840	5,142	2,118	3,001
10 Commercial					
11 Special assessments . . . . .	125,715	17,870	7,131	69,945	78,951
12 Privileges . . . . .	500,033	303,482	335,872	308,716	409,875
13 Departmental . . . . .	1,070,478	372,826	355,482	403,280	310,253
14 Public service enterprises . . . . .	252,349	300,947	1,648,922	2,157,988	—
15 Cemeteries . . . . .	50	—	19,726	15,990	16,797
16 Interest . . . . .	39,825	7,610	41,495	62,020	11,077
17 NON-REVENUE					
18 Offsets to outlays . . . . .	61,192	22,957	53,481	16,565	1,780
19 Municipal indebtedness					
20 Funded debt . . . . .	2,586,000	69,253	—	150,000	1,126,000
21 All other . . . . .	104,403	1,650,000	—	29,175	1,208,457
22 Refunds . . . . .	45,965	23,557	33,439	36,225	48,994
23 Agency, trust, investment . . . . .	761,580	663,729	523,956	660,853	1,201,363
24 TOTAL RECEIPTS . . . . .	10,489,722	7,689,027	6,880,752	7,377,879	8,118,001
25 Balance on hand . . . . .	2,437,702	794,614	3,373,765	3,280,817	1,232,246
26 TOTAL . . . . .	\$12,927,424	\$8,483,641	\$10,254,517	\$10,658,696	\$9,350,247
<b>PAYMENTS</b>					
27 Maintenance					
28 Departmental					
29 General government . . . . .	\$288,884	\$225,840	\$303,148	\$178,554	\$149,848
30 Public safety . . . . .	801,159	736,580	520,006	413,133	504,070
31 Health and sanitation . . . . .	257,903	173,834	210,599	147,942	185,744
32 Highways . . . . .	385,934	280,418	183,486	183,002	285,833
33 Public welfare . . . . .	878,814	358,600	298,407	482,713	406,921
34 Veterans' services . . . . .	36,058	59,776	40,077	40,880	32,421
35 Schools . . . . .	2,595,673	2,184,827	1,704,206	1,682,225	1,768,945
36 Libraries . . . . .	89,282	47,373	72,112	85,344	67,454
37 Recreation . . . . .	168,318	86,786	90,909	64,039	65,808
38 Pensions . . . . .	65,342	109,658	83,788	113,524	82,667
39 Unclassified . . . . .	64,513	77,082	184,423	166,301	70,938
40 Public service enterprises					
41 Electric light . . . . .	—	—	996,709	1,622,535	—
42 Water . . . . .	167,313	182,007	239,527	204,429	—
43 All other . . . . .	—	—	—	—	—
44 Cemeteries . . . . .	—	—	50,684	13,243	43,144
45 Administration trust funds . . . . .	1,343	2,339	2,121	4,015	2,070
46 Interest . . . . .	177,747	105,906	147,020	188,359	178,239
47 Outlays					
48 Departmental					
49 General government . . . . .	12,827	21,032	9,891	4,846	27,575
50 Public safety . . . . .	33,697	13,376	31,475	33,735	31,229
51 Health and sanitation . . . . .	246,772	134,771	101,408	156,402	403,688
52 Highways . . . . .	393,835	221,107	157,112	183,016	90,459
53 Public welfare . . . . .	7,548	—	—	—	—
54 Veterans' services . . . . .	—	—	—	—	—
55 Schools . . . . .	833,851	303,784	703,790	1,389,468	112,076
56 Libraries . . . . .	314,961	7,332	254	1,431	—
57 Recreation . . . . .	26,546	45,127	30,098	7,837	54,469
58 Unclassified . . . . .	2,035	—	—	1,892	—
59 Public service enterprises					
60 Electric light . . . . .	—	—	125,819	—	—
61 Water . . . . .	165,204	99,549	52,518	117,054	—
62 All other . . . . .	—	—	—	—	—
63 Cemeteries . . . . .	—	—	43,736	600	2,979
64 Municipal indebtedness					
65 Funded debt . . . . .	566,450	405,000	351,056	508,990	442,896
66 All other . . . . .	100,000	1,650,000	7,488	24,000	1,200,000
67 Refunds . . . . .	45,965	23,557	33,439	36,225	48,994
68 Agency, trust, investment . . . . .	743,408	642,350	694,939	655,817	1,222,771
69 TOTAL PAYMENTS . . . . .	9,411,382	8,197,411	7,470,245	8,711,551	7,481,238
70 Balance on hand . . . . .	3,516,042	286,230	2,784,272	1,947,145	1,869,009
71 TOTAL . . . . .	\$12,927,424	\$8,483,641	\$10,254,517	\$10,658,696	\$9,350,247

	Danvers POPULATION 21,926	Saugus POPULATION 20,666	Winthrop POPULATION 20,303	Winchester POPULATION 19,376	Reading POPULATION 19,259	Randolph POPULATION 18,900	Marblehead POPULATION 18,521
1							
2							
3							
4	\$2,013,444	\$2,265,068	\$2,038,634	\$3,156,675	\$2,287,805	\$2,048,803	\$2,491,769
5	291,315	339,801	371,093	449,106	340,167	269,083	354,383
6	37,457	30,690	10,190	5,720	4,175	22,599	19,350
7	654	1,529	306	912	285	—	332
8	408,221	269,101	291,039	105,017	228,619	259,006	165,529
9	43	13,791	5,746	417	963	1,151	—
10							
11	47,982	4,306	1,938	38,203	64,544	818	26,413
12	283,690	270,214	227,806	373,502	267,307	227,773	368,380
13	893,732	356,279	301,494	241,170	459,707	271,696	521,175
14	1,444,255	158,652	149,538	174,365	2,830,713	137,940	1,047,476
15		20,497	15,682	20,123	22,853	—	21,140
16	19,945	8,672	4,164	22,361	29,896	10,522	6,360
17							
18	44,786	6,993	23,161	25,001	55,166	11,092	289
19							
20	1,100,000	625,000	—	1,640,000	1,100,000	2,855,000	400,000
21	804,061	1,000,119	950,000	501,452	603,850	1,108,818	201,550
22	19,608	35,496	38,997	29,116	30,941	75,711	23,369
23	439,026	406,293	316,553	568,254	578,317	359,900	593,174
24	7,848,219	5,812,501	4,746,341	7,351,394	8,905,308	7,659,812	6,240,689
25	933,457	507,026	469,377	1,796,658	949,652	523,174	1,308,497
26	\$8,781,676	\$6,319,527	\$5,215,718	\$9,148,052	\$9,854,960	\$8,182,986	\$7,549,186
27							
28							
29	\$149,326	\$148,491	\$121,119	\$165,471	\$158,224	\$143,551	\$182,512
30	330,383	335,433	373,511	504,912	454,062	290,385	467,607
31	138,572	128,724	123,424	175,863	159,090	124,839	214,169
32	192,041	213,587	190,710	356,059	314,068	212,871	164,914
33	844,649	319,166	577,854	176,010	289,679	256,784	578,447
34	23,040	27,690	33,935	17,631	28,452	60,554	25,094
35	1,344,541	1,574,328	1,179,475	1,704,189	1,412,727	1,382,042	1,441,351
36	31,467	26,101	32,686	98,055	52,197	25,195	70,409
37	67,559	30,289	67,377	118,462	51,183	8,683	69,106
38	63,266	82,277	93,635	123,360	120,208	36,092	61,091
39	64,167	83,463	53,828	54,139	126,367	53,862	53,866
40							
41	867,850	—	—	—	2,049,381	—	661,044
42	156,700	127,084	139,744	178,408	123,775	96,860	129,810
43	—	—	—	—	—	—	—
44	—	33,416	42,084	41,156	31,142	—	47,618
45	835	55	2,129	2,497	2,701	—	3,040
46	59,897	79,247	58,095	143,022	133,387	148,896	92,485
47							
48							
49	2,957	—	1,020	14,869	1,500	5,680	—
50	17,307	3,589	6,364	10,215	8,018	13,762	21,467
51	177,892	54,682	1,868	313,517	125,898	1,601,086	286,588
52	79,366	1,972	106,477	116,064	76,073	20,557	148,348
53	5,631	—	10,051	—	—	—	—
54	—	—	1,666	—	—	175	—
55	602,276	395,757	81,702	1,032,082	859,690	518,707	328,836
56	—	28,768	50	684	3,160	—	—
57	13,934	2,440	3,876	8,404	8,900	2,000	1,828
58	—	16,130	—	—	—	—	8,327
59							
60	267,713	—	—	—	240,749	—	108,922
61	146,295	28,671	—	10,028	113,930	153,122	38,004
62	—	—	—	—	—	—	—
63	—	—	1,797	10,212	12,701	—	3,790
64							
65	323,000	204,135	92,228	324,466	331,994	254,394	400,000
66	800,000	1,000,000	950,000	500,286	750,000	1,150,000	200,000
67	19,608	35,496	38,997	29,116	30,941	75,711	23,369
68	436,041	435,441	300,767	571,286	515,646	307,853	599,936
69	7,226,316	5,416,432	4,686,469	6,800,463	8,585,843	6,943,661	6,431,978
70	1,555,360	903,095	529,249	2,347,589	1,269,117	1,239,325	1,117,208
71	\$8,781,676	\$6,319,527	\$5,215,718	\$9,148,052	\$9,854,960	\$8,182,986	\$7,549,186



TABLE I. — *Summary of Financial Transactions. Towns*

	Billerica POPULATION 17,867	Stoneham POPULATION 17,821	Greenfield POPULATION 17,690	Shrewsbury POPULATION 16,622	Southbridge POPULATION 16,523
<b>RECEIPTS</b>					
1 REVENUE					
2 General					
3 Taxes					
4 Property and poll . . . . .	\$2,007,133	\$2,087,724	\$1,824,081	\$1,680,291	\$1,394,147
5 Corporation and income . . . . .	284,270	299,835	438,419	241,780	321,030
6 Licenses and permits . . . . .	23,653	6,025	27,367	29,365	15,261
7 Fines and forfeits . . . . .	352	276	3,418	530	2,264
8 Grants and gifts . . . . .	340,591	193,677	341,830	232,068	297,475
9 All other . . . . .	2,262	—	—	500	391
10 Commercial					
11 Special assessments . . . . .	—	24,470	2,448	23,388	1,805
12 Privileges . . . . .	174,371	254,258	291,131	260,718	194,033
13 Departmental . . . . .	307,378	217,936	418,528	232,967	281,529
14 Public service enterprises . . . . .	113,485	193,911	182,811	1,076,902	—
15 Cemeteries . . . . .	8,742	13,158	116	10,403	7,449
16 Interest . . . . .	7,630	10,421	7,293	6,012	19,311
17 NON-REVENUE					
18 Offsets to outlays . . . . .	61,972	24,444	30,060	31,730	25,755
19 Municipal indebtedness					
20 Funded debt . . . . .	—	122,000	—	—	1,270,000
21 All other . . . . .	900,000	800,000	600,000	400,000	704,706
22 Refunds . . . . .	36,958	21,991	29,839	15,133	16,218
23 Agency, trust, investment . . . . .	330,114	419,898	492,246	324,361	280,542
24 TOTAL RECEIPTS . . . . .	4,598,911	4,690,024	4,689,587	4,566,148	4,831,916
25 Balance on hand . . . . .	474,620	676,951	753,344	1,032,975	2,241,581
26 TOTAL . . . . .	\$5,073,531	\$5,366,975	\$5,442,931	\$5,599,123	\$7,073,497
<b>PAYMENTS</b>					
27 Maintenance					
28 Departmental					
29 General government . . . . .	\$94,405	\$166,424	\$103,146	\$127,492	\$120,785
30 Public safety . . . . .	315,735	398,487	371,022	261,565	319,379
31 Health and sanitation . . . . .	58,569	135,406	89,793	63,130	115,461
32 Highways . . . . .	197,265	203,927	227,092	152,971	172,528
33 Public welfare . . . . .	283,634	313,302	619,435	142,169	541,644
34 Veterans' services . . . . .	28,589	33,464	49,243	21,907	87,540
35 Schools . . . . .	1,320,892	1,105,816	1,222,539	1,322,704	751,182
36 Libraries . . . . .	9,036	52,176	61,360	33,151	27,412
37 Recreation . . . . .	22,531	55,539	73,178	25,590	41,005
38 Pensions . . . . .	24,100	59,690	50,843	34,478	50,693
39 Unclassified . . . . .	57,284	78,287	51,637	49,057	41,168
40 Public service enterprises					
41 Electric light . . . . .	—	—	—	659,992	—
42 Water . . . . .	145,096	111,573	131,042	93,486	—
43 All other . . . . .	—	—	55,242	—	—
44 Cemeteries . . . . .	12,871	25,931	250	17,289	10,434
45 Administration trust funds . . . . .	—	5,333	4,097	795	1,186
46 Interest . . . . .	112,131	96,978	83,193	106,058	28,874
47 Outlays					
48 Departmental					
49 General government . . . . .	12,516	34,299	761	2,287	3,921
50 Public safety . . . . .	17,028	13,048	7,167	18,127	62,340
51 Health and sanitation . . . . .	13,120	103,495	6,362	61,312	18,508
52 Highways . . . . .	138,401	53,267	120,076	164,477	106,779
53 Public welfare . . . . .	—	—	—	—	—
54 Veterans' services . . . . .	—	—	—	—	—
55 Schools . . . . .	—	59,441	22,384	29,275	679,100
56 Libraries . . . . .	—	—	820	—	4,104
57 Recreation . . . . .	—	2,958	365	1,054	3,456
58 Unclassified . . . . .	—	3,000	—	20,802	—
59 Public service enterprises					
60 Electric light . . . . .	—	—	—	191,212	—
61 Water . . . . .	49,457	33,385	2,499	26,055	—
62 All other . . . . .	—	—	—	—	28,882
63 Cemeteries . . . . .	—	—	—	—	663
64 Municipal indebtedness					
65 Funded debt . . . . .	321,000	358,254	207,000	220,000	10,000
66 All other . . . . .	900,000	800,000	600,000	400,000	750,000
67 Refunds . . . . .	36,958	21,991	29,839	15,133	16,218
68 Agency, trust, investment . . . . .	419,343	404,376	477,421	317,491	276,768
69 TOTAL PAYMENTS . . . . .	4,589,961	4,729,847	4,667,806	4,583,163	4,265,926
70 Balance on hand . . . . .	483,570	637,128	775,125	1,015,960	2,807,571
71 TOTAL . . . . .	\$5,073,531	\$5,366,975	\$5,442,931	\$5,599,123	\$7,073,497



	Stoughton POPULATION 16,328	Tewksbury POPULATION 15,902	Andover POPULATION 15,878	Milford POPULATION 15,749	Agawam POPULATION 15,718	Hingham POPULATION 15,378	Chelmsford POPULATION 15,130
1							
2							
3							
4	\$1,857,426	\$1,281,166	\$2,144,412	\$1,341,382	\$1,928,459	\$2,632,737	\$1,572,594
5	272,290	220,127	380,167	266,429	266,949	309,870	232,346
6	21,299	25,516	18,042	26,976	20,010	19,628	30,500
7	1,056	177	2,235	815	897	237	94
8	299,872	304,635	176,567	203,362	319,200	263,332	363,949
9	1,293	750	-	1,264	-	-	-
10							
11	17,742	-	10,238	3,129	24,054	18,770	-
12	196,149	180,023	287,758	196,205	173,704	296,650	214,852
13	328,464	229,287	222,224	320,102	244,021	319,341	252,704
14	141,123	152,523	202,690	-	153,374	785,480	-
15	-	-	9,385	2,099	30	-	11,471
16	25,313	3,282	20,334	5,856	8,357	19,140	1,145
17							
18	8,216	20,244	36,399	14,214	3,100	30,335	25,850
19							
20	55,000	-	234,000	-	-	-	-
21	635,256	400,000	200,662	425,001	800,000	292,105	1,531,500
22	12,705	26,453	12,721	16,532	24,513	24,081	20,492
23	334,924	265,965	483,529	296,915	384,330	451,672	306,967
24	4,208,123	3,110,148	4,441,363	3,120,281	4,350,998	5,463,378	4,564,473
25	1,391,119	468,110	1,196,563	454,302	995,059	1,449,603	948,503
26	\$5,599,247	\$3,578,258	\$5,637,926	\$3,574,583	\$5,346,057	\$6,912,981	\$5,512,976
27							
28							
29	\$135,257	\$70,884	\$132,770	\$97,667	\$115,854	\$135,392	\$76,496
30	195,332	187,592	384,745	286,817	296,790	505,024	283,341
31	137,948	69,674	76,832	101,078	107,596	154,196	94,547
32	200,157	110,039	242,317	226,136	188,699	188,546	220,516
33	361,550	225,414	153,392	474,032	163,643	259,567	307,521
34	41,809	9,752	36,129	53,891	27,423	23,532	12,232
35	1,285,948	1,175,184	1,402,126	806,080	1,484,035	1,580,149	1,158,358
36	27,637	4,207	79,139	21,090	6,020	29,809	14,328
37	15,816	11,961	41,948	36,086	16,123	50,294	11,077
38	32,889	14,407	50,890	34,908	34,615	66,821	18,698
39	58,352	15,156	71,126	64,286	41,120	92,319	36,221
40							
41	-	-	-	-	-	682,935	-
42	100,945	51,560	127,327	-	101,741	-	-
43	-	-	-	-	-	-	-
44	461	800	24,785	7,382	1,177	-	16,491
45	-	-	2,937	858	-	2,410	-
46	136,055	103,697	72,824	39,449	91,896	102,131	139,076
47							
48							
49	3,131	1,297	450	-	13,634	12,637	8,343
50	54,917	44,648	6,926	13,108	6,701	28,743	4,175
51	52,418	2,660	51,005	46,934	212,720	144,286	187
52	41,625	43,274	101,427	74,357	61,192	81,904	52,662
53	-	-	-	-	-	-	-
54	-	-	-	-	-	-	-
55	875,117	33,635	20,242	78,631	329,075	127,218	103,040
56	380	-	76,665	-	-	398	1,219
57	3,212	2,689	-	3,098	525	20,730	-
58	1,694	-	7,410	24,667	-	-	-
59							
60	-	-	-	-	-	52,833	-
61	18,071	63,326	88,679	-	15,886	-	-
62	-	-	-	-	-	-	-
63	-	-	-	-	-	-	3,099
64							
65	325,000	216,000	250,000	73,000	250,000	310,270	236,000
66	690,000	400,000	200,000	400,000	800,000	274,708	1,578,500
67	12,705	26,453	12,721	16,532	24,513	24,081	20,492
68	299,296	339,344	446,777	253,879	387,056	768,752	285,201
69	5,017,722	3,223,653	4,161,589	3,233,966	4,778,034	5,719,685	4,682,323
70	581,525	354,605	1,476,337	340,617	568,023	1,193,296	830,653
71	\$5,599,247	\$3,578,258	\$5,637,926	\$3,574,583	\$5,346,057	\$6,912,981	\$5,512,976

TABLE I. — *Summary of Financial Transactions. Towns*

	South Hadley POPULATION 14,956	Ayer POPULATION 14,927	North Attleborough POPULATION 14,777	Dartmouth POPULATION 14,607	Plymouth POPULATION 14,445
<b>RECEIPTS</b>					
1 REVENUE					
2 General					
3 Taxes					
4 Property and poll . . . . .	\$1,083,764	\$384,723	\$1,195,395	\$1,451,517	\$2,130,774
5 Corporation and income . . . . .	233,792	121,054	256,803	254,455	347,734
6 Licenses and permits . . . . .	7,958	11,815	19,421	18,073	22,646
7 Fines and forfeits . . . . .	410	2,344	1,626	354	763
8 Grants and gifts . . . . .	307,290	333,138	165,702	272,231	430,283
9 All other . . . . .	—	2,065	505	150	340
10 Commercial					
11 Special assessments . . . . .	8,091	48	5,084	1,506	1,545
12 Privileges . . . . .	180,145	68,656	211,757	198,147	210,309
13 Departmental . . . . .	190,515	213,228	251,048	252,922	496,390
14 Public service enterprises . . . . .	781,277	42,284	831,678	120,994	137,387
15 Cemeteries . . . . .	—	—	—	—	12,874
16 Interest . . . . .	9,376	4,535	3,182	2,778	6,405
17 NON-REVENUE					
18 Offsets to outlays . . . . .	—	7,491	64,111	58,428	37,589
19 Municipal indebtedness					
20 Funded debt . . . . .	—	—	950,000	420,000	75,000
21 All other . . . . .	300,000	—	106,831	300,422	700,203
22 Refunds . . . . .	5,937	4,039	31,951	7,129	19,840
23 Agency, trust, investment . . . . .	293,661	118,573	260,909	334,693	457,716
24 TOTAL RECEIPTS . . . . .	3,402,216	1,313,993	4,356,003	3,693,799	5,087,798
25 Balance on hand . . . . .	1,004,363	424,740	607,131	664,894	913,166
26 TOTAL . . . . .	\$4,406,579	\$1,738,733	\$4,963,134	\$4,358,693	\$6,000,964
<b>PAYMENTS</b>					
27 Maintenance					
28 Departmental					
29 General government . . . . .	\$69,458	\$66,791	\$73,665	\$101,267	\$156,364
30 Public safety . . . . .	101,575	79,186	248,615	103,821	353,441
31 Health and sanitation . . . . .	64,862	45,909	127,885	76,997	163,827
32 Highways . . . . .	179,936	75,235	133,572	173,982	199,737
33 Public welfare . . . . .	117,160	75,604	242,880	329,701	824,237
34 Veterans' services . . . . .	26,891	6,837	22,931	14,613	65,618
35 Schools . . . . .	910,399	597,141	804,264	1,077,120	1,039,314
36 Libraries . . . . .	11,379	6,100	26,571	34,597	47,157
37 Recreation . . . . .	25,049	10,574	40,010	20,589	93,743
38 Pensions . . . . .	25,091	8,457	35,298	29,587	86,356
39 Unclassified . . . . .	39,928	24,509	26,583	44,648	52,178
40 Public service enterprises					
41 Electric light . . . . .	629,113	—	577,027	—	—
42 Water . . . . .	—	24,133	76,309	94,175	88,566
43 All other . . . . .	—	—	—	—	29,442
44 Cemeteries . . . . .	—	912	—	—	46,748
45 Administration trust funds . . . . .	—	—	661	—	1,614
46 Interest . . . . .	50,023	7,507	52,283	77,770	18,558
47 Outlays					
48 Departmental					
49 General government . . . . .	—	—	658	—	4,966
50 Public safety . . . . .	3,680	5,986	11,710	8,367	68,348
51 Health and sanitation . . . . .	621,616	21,585	39,248	13,010	16,431
52 Highways . . . . .	69,166	24,955	137,511	70,158	206,326
53 Public welfare . . . . .	—	—	—	—	—
54 Veterans' services . . . . .	—	—	—	—	—
55 Schools . . . . .	349,218	3,948	268,121	364,139	36,109
56 Libraries . . . . .	—	—	—	56,348	—
57 Recreation . . . . .	1,190	1,343	2,771	—	13,099
58 Unclassified . . . . .	—	—	—	—	—
59 Public service enterprises					
60 Electric light . . . . .	92,090	—	26,418	—	—
61 Water . . . . .	—	29,305	25,964	139,825	47,002
62 All other . . . . .	—	—	—	—	5,854
63 Cemeteries . . . . .	—	—	—	—	5,186
64 Municipal indebtedness					
65 Funded debt . . . . .	155,000	102,000	195,000	230,000	101,000
66 All other . . . . .	—	—	100,000	300,000	703,000
67 Refunds . . . . .	5,937	4,039	31,951	7,129	19,840
68 Agency, trust, investment . . . . .	287,620	128,467	258,762	344,763	550,228
69 TOTAL PAYMENTS . . . . .	3,836,381	1,350,523	3,586,668	3,712,696	5,044,289
70 Balance on hand . . . . .	570,198	388,210	1,376,466	646,087	956,675
71 TOTAL . . . . .	\$4,406,579	\$1,738,733	\$4,963,134	\$4,358,693	\$6,000,964

P.D. 79  
*Graded According to Population of 1960 — Continued*

	Fairhaven POPULATION 14,339	Walpole POPULATION 14,068	Auburn POPULATION 14,047	Bourne POPULATION 14,011	Ludlow POPULATION 13,805	Amherst POPULATION 13,718	Webster POPULATION 13,680
1							
2							
3							
4	\$1,294,214	\$1,883,132	\$1,337,509	\$1,137,409	\$1,075,826	\$1,135,601	\$782,790
5	244,533	394,859	220,944	205,757	259,439	176,579	254,977
6	10,494	22,397	19,934	24,900	24,145	12,218	22,587
7	308	1,376	501	564	349	1,188	2,180
8	229,891	131,646	204,498	908,964	183,418	110,541	264,746
9	1,614	13,210	1,501	125	12	-	-
10							
11	4,377	13,047	-	-	4,798	47,131	381
12	129,557	214,099	149,262	103,027	134,107	139,752	168,426
13	368,238	193,374	179,916	167,448	148,648	120,514	271,890
14	26,367	170,162	-	-	-	136,798	68,804
15	-	-	7,611	338	3,024	1,911	5,553
16	4,406	47,453	1,567	26,486	7,642	2,101	18,219
17							
18	68,418	1,295	70,733	15,000	12,400	15,008	13,600
19							
20	-	-	430,000	-	380,000	345,000	1,345,000
21	200,000		615,596	200,000	502,645	308,346	325,532
22	12,887	17,861	59,256	9,186	12,931	6,397	7,062
23	282,876	338,753	266,465	348,937	228,705	214,350	177,949
24	2,878,180	3,442,664	3,565,293	3,148,141	2,978,039	2,773,435	3,679,696
25	584,164	3,135,481	326,516	2,072,494	755,565	265,803	324,382
26	\$3,462,344	\$6,578,145	\$3,891,809	\$5,220,635	\$3,733,654	\$3,039,238	\$4,004,078
27							
28							
29	\$90,264	\$121,612	\$53,784	\$99,119	\$77,812	\$74,154	\$100,916
30	186,725	173,132	75,059	247,707	151,599	179,541	154,142
31	100,534	95,732	64,310	73,995	83,909	56,424	99,410
32	121,217	195,988	152,397	188,156	146,009	130,213	119,426
33	387,715	109,011	173,102	159,587	132,502	184,095	388,129
34	42,669	21,065	15,278	20,322	20,022	19,970	42,161
35	951,448	1,327,175	1,096,126	992,472	873,618	831,922	526,664
36	26,347	59,928	30,731	20,806	18,903	13,811	25,789
37	20,955	72,660	19,386	66,944	22,379	25,539	22,591
38	15,229	33,031	12,591	21,186	15,500	21,478	57,722
39	34,600	63,725	30,932	54,067	35,748	18,938	37,791
40							
41	-	-	-	-	-	-	-
42	16,614	106,010	-	-	-	52,124	50,524
43	1,029	-	-	540	-	-	-
44	300	-	12,575	999	4,671	4,199	8,370
45	530	-	-	-	-	-	-
46	64,558	95,419	75,500	79,043	30,846	17,515	37,381
47							
48							
49	-	-	-	-	500	9,678	1,948
50	47,873	41,537	3,500	16,295	4,253	9,002	2,674
51	26,880	90,847	43,600	6,760	35,710	78,811	15,736
52	96,349	75,939	108,770	68,568	56,733	54,795	75,911
53	-	-	-	-	-	-	-
54	-	-	-	-	-	-	-
55	93,451	821,378	67,065	1,484,134	408,092	4,168	584,969
56	-	3,787	-	-	1,242	1,019	-
57	-	2,941	1,231	6,259	3,554	2,363	934
58	-	-	6,503	-	500	-	-
59	-	-	-	-	-	-	-
60	-	-	-	-	-	-	-
61	7,080	35,031	-	-	-	27,077	13,384
62	-	-	-	995	-	-	-
63	-	-	-	-	1,493	808	512
64							
65	130,800	221,000	223,000	124,000	58,000	80,000	20,000
66	200,000	-	615,000	200,000	500,000	317,500	338,000
67	12,887	17,861	59,256	9,186	12,931	6,397	7,062
68	268,000	462,403	274,185	359,036	228,748	199,567	202,496
69	2,944,054	4,247,212	3,213,881	4,300,176	2,925,274	2,421,108	2,934,642
70	518,290	2,330,933	677,928	920,459	808,380	618,130	1,069,436
71	\$3,462,344	\$6,578,145	\$3,891,809	\$5,220,635	\$3,733,654	\$3,039,238	\$4,004,078

TABLE I. — *Summary of Financial Transactions.* Towns

	Dracut POPULATION 13,674	Barnstable POPULATION 13,465	Swanpscott POPULATION 13,294	Rockland POPULATION 13,119	Falmouth POPULATION 13,037
<b>RECEIPTS</b>					
1 REVENUE					
2 General					
3 Taxes					
4 Property and poll	\$1,031,138	\$2,268,676	\$2,163,691	\$1,282,630	\$2,371,449
5 Corporation and income	201,011	511,627	308,514	215,701	292,619
6 Licenses and permits	17,426	29,931	8,420	9,641	32,089
7 Fines and forfeits	113	1,692	257	318	1,475
8 Grants and gifts	251,620	374,305	119,225	253,403	338,034
9 All other	2,228	928	386	253	856
10 Commercial					
11 Special assessments	—	3,273	7,130	—	3,219
12 Privileges	152,697	254,492	285,011	144,205	215,301
13 Departmental	243,072	450,340	208,935	245,898	340,197
14 Public service enterprises	—	125,024	127,960	105,913	198,275
15 Cemeteries	3	39,643	13,172	515	2,617
16 Interest	4,304	13,606	3,045	4,369	7,531
17 NON-REVENUE					
18 Offsets to outlays	19,510	37,669	3,409	—	11,751
19 Municipal indebtedness					
20 Funded debt	—	685,000	290,000	—	—
21 All other	500,000	1,008,992	825,222	631,000	1,400,000
22 Refunds	9,808	38,652	31,584	13,024	21,696
23 Agency, trust, investment	153,732	677,991	396,242	283,750	659,410
24 TOTAL RECEIPTS	2,586,662	6,321,841	4,792,203	3,190,620	5,896,519
25 Balance on hand	425,097	542,080	903,505	300,166	957,069
26 TOTAL	\$3,011,759	\$6,863,921	\$5,695,708	\$3,490,786	\$6,853,588
<b>PAYMENTS</b>					
27 Maintenance					
28 Departmental					
29 General government	\$66,259	\$135,941	\$175,582	\$76,027	\$132,231
30 Public safety	106,733	270,424	408,522	193,994	386,904
31 Health and sanitation	51,907	86,583	152,176	75,483	130,558
32 Highways	118,020	331,339	205,618	215,020	313,840
33 Public welfare	270,170	427,855	230,041	362,686	436,085
34 Veterans' services	23,700	59,970	17,574	31,223	18,629
35 Schools	817,112	1,312,356	1,156,667	868,904	1,144,286
36 Libraries	9,950	17,004	45,160	16,220	31,874
37 Recreation	16,311	149,345	122,512	23,826	136,030
38 Pensions	11,139	36,810	79,116	28,778	64,287
39 Unclassified	19,713	124,293	84,899	70,224	177,954
40 Public service enterprises					
41 Electric light	—	—	—	—	—
42 Water	—	—	104,149	90,893	108,221
43 All other	—	148,256	—	—	4,808
44 Cemeteries	2,385	19,366	22,123	715	6,744
45 Administration trust funds	—	—	3,740	—	824
46 Interest	64,972	106,145	87,913	94,651	63,087
47 Outlays					
48 Departmental					
49 General government	—	685	—	—	5,731
50 Public safety	2,742	39,180	147,499	623	22,892
51 Health and sanitation	18,039	32,584	6,266	35,000	10,703
52 Highways	96,713	106,649	89,111	28,058	116,013
53 Public welfare	—	—	—	—	—
54 Veterans' services	—	—	—	—	—
55 Schools	26,652	363,675	147,393	11,330	62,308
56 Libraries	—	—	—	—	13,865
57 Recreation	—	16,526	—	3,500	33,003
58 Unclassified	2,500	1,517	—	—	1,364
59 Public service enterprises					
60 Electric light	—	—	—	—	—
61 Water	—	—	11,323	—	99,372
62 All other	—	83,381	—	—	—
63 Cemeteries	—	30,828	12,088	—	1,020
64 Municipal indebtedness					
65 Funded debt	110,000	292,000	246,982	189,000	219,300
66 All other	500,000	1,659,000	836,727	615,500	1,400,000
67 Refunds	9,808	38,652	31,584	13,024	21,696
68 Agency, trust, investment	251,396	663,656	365,937	256,699	761,778
69 TOTAL PAYMENTS	2,590,221	5,954,020	4,790,702	3,301,378	5,925,407
70 Balance on hand	421,538	909,901	905,006	189,408	928,181
71 TOTAL	\$3,011,759	\$6,863,921	\$5,695,708	\$3,490,786	\$6,853,588



	Burlington POPULATION 12,852	Clinton POPULATION 12,848	Canton POPULATION 12,771	Concord POPULATION 12,517	Wilmington POPULATION 12,475	Adams POPULATION 12,391	Easthampton POPULATION 12,326
1							
2							
3							
4	\$1,380,727	\$1,089,811	\$1,596,996	\$2,241,955	\$1,550,621	\$756,682	\$934,868
5	137,729	225,212	233,214	234,766	186,223	291,154	277,137
6	19,594	15,377	17,078	20,629	8,711	16,799	12,813
7	575	121	2,372	1,828	90	1,762	1,647
8	245,675	192,466	203,332	200,677	198,141	165,239	304,689
9	405	425	-	-	-	177	-
10							
11	-	2,137	11,475	-	2,829	2,175	-
12	170,638	101,658	182,524	208,408	152,637	134,597	137,534
13	199,980	226,561	218,660	226,289	260,965	452,157	197,209
14	-	87,512	117,354	1,069,025	123,419	-	142,680
15	5,387	21,692	5,236	11,143	6,775	11,415	4,576
16	53,829	4,945	3,166	5,105	7,729	2,459	6,328
17							
18	20,956	18,795	44,010	28,198	35,298	5,301	34,513
19							
20	106,000	1,600,000	414,000	-	413,000	186,000	-
21	631,009	338,342	834,986	400,000	1,021,708	320,087	235,000
22	20,653	10,954	35,987	28,128	24,809	5,767	14,806
23	218,687	207,571	239,421	376,388	265,340	293,186	254,197
24	3,211,844	4,143,579	4,159,812	5,052,539	4,258,295	2,644,957	2,607,997
25	2,815,236	680,075	371,770	889,219	444,204	448,876	468,816
26	\$6,027,080	\$4,823,654	\$4,531,582	\$5,941,758	\$4,702,499	\$3,093,833	\$3,076,813
27							
28							
29	\$87,533	\$90,247	\$99,440	\$116,667	\$94,263	\$70,487	\$99,617
30	232,892	216,886	268,528	376,699	226,267	120,105	216,267
31	43,611	65,016	100,822	77,899	68,092	65,816	76,425
32	205,760	149,992	168,093	192,114	163,725	119,986	133,022
33	121,550	492,241	221,806	111,363	162,445	584,464	347,194
34	9,767	26,582	51,912	16,390	29,018	33,931	27,512
35	893,154	561,195	953,849	1,658,189	1,063,273	594,800	601,160
36	9,638	35,672	29,775	58,982	11,836	24,896	14,672
37	13,338	22,451	28,396	41,589	13,859	29,756	43,986
38	10,028	38,857	25,505	71,167	19,485	17,808	38,545
39	47,757	30,437	24,643	28,061	46,611	42,697	5,195
40							
41	-	-	-	691,702	-	-	-
42	-	82,466	75,233	112,471	105,296	-	65,140
43							
44	15,787	32,453	18,094	19,238	19,896	37,852	14,155
45	-	49	-	1,772	-	610	563
46	174,151	4,512	119,366	62,502	102,073	18,202	12,226
47							
48							
49	-	-	-	49,445	916	1,118	3,945
50	28,368	11,733	29,961	169,168	75,699	5,683	8,477
51	83,141	50,500	155,315	4,029	-	12,771	191,911
52	53,506	100,470	83,756	53,834	101,002	41,936	102,448
53	-	-	-	-	1,500	-	-
54	-	-	-	-	-	-	-
55	1,274,739	454,687	116,553	21,364	435,475	-	63,814
56	-	-	2,938	-	-	-	-
57	5,925	2,425	-	11,336	1,891	1,089	-
58	-	-	-	-	-	-	-
59	-	-	-	-	-	-	-
60	-	-	-	-	-	-	-
61	-	94,192	189,595	23,460	43,991	-	33,363
62	-	-	-	-	-	-	-
63	7,308	-	-	2,244	3,500	-	-
64							
65	291,000	3,400	286,448	266,700	269,000	52,000	23,000
66	649,603	250,000	700,000	400,000	1,002,525	320,000	203,000
67	20,653	10,954	35,987	28,128	24,809	5,767	14,806
68	233,291	192,146	256,489	359,970	274,106	281,769	242,639
69	4,517,500	3,019,563	4,042,504	5,026,488	4,363,453	2,483,543	2,583,082
70	1,509,580	1,804,091	489,078	915,270	339,046	610,290	493,731
71	\$6,027,080	\$4,823,654	\$4,531,582	\$5,941,758	\$4,702,499	\$3,093,833	\$3,076,813

TABLE I. — *Summary of Financial Transactions. Towns*

	Somerset POPULATION 12,196	Athol POPULATION 11,637	Scituate POPULATION 11,214	Middleborough POPULATION 11,065	Bedford POPULATION 10,969
<b>RECEIPTS</b>					
1 REVENUE					
2 General					
3 Taxes					
4 Property and poll	\$1,389,367	\$1,100,704	\$2,159,667	\$1,046,723	\$1,089,518
5 Corporation and income	237,377	301,036	216,699	198,293	107,835
6 Licenses and permits	5,746	13,283	15,217	11,093	10,784
7 Fines and forfeits	355	1,594	145	784	248
8 Grants and gifts	156,758	165,306	218,280	307,953	210,758
9 All other	152	—	—	31	446
10 Commercial					
11 Special assessments	—	—	1,035	7,784	84,478
12 Privileges	157,443	133,793	175,768	136,644	125,280
13 Departmental	162,000	217,089	142,132	341,196	142,804
14 Public service enterprises	100,183	107,088	131,912	898,722	67,624
15 Cemeteries	1,591	8,129	—	712	3,291
16 Interest	547	1,576	23,941	3,793	29,473
17 NON-REVENUE					
18 Offsets to outlays	9,119	21,485	15,129	49,081	14,922
19 Municipal indebtedness					
20 Funded debt	—	80,000	—	21,000	—
21 All other	150,000	150,141	1,300,000	—	400,000
22 Refunds	12,873	9,500	30,587	37,945	14,694
23 Agency, trust, investment	405,875	191,524	344,255	250,668	198,706
24 TOTAL RECEIPTS	2,789,386	2,502,248	4,774,767	3,312,462	2,500,861
25 Balance on hand	740,109	461,308	1,488,259	693,970	1,681,450
26 TOTAL	\$3,529,495	\$2,963,556	\$6,263,026	\$4,006,432	\$4,182,311
<b>PAYMENTS</b>					
27 Maintenance					
28 Departmental					
29 General government	\$90,835	\$83,590	\$112,572	\$74,012	\$64,680
30 Public safety	147,193	178,257	455,459	174,277	94,839
31 Health and sanitation	89,019	72,719	99,642	55,111	67,854
32 Highways	102,664	148,488	248,799	127,687	62,197
33 Public welfare	227,478	363,922	168,686	437,619	66,772
34 Veterans' services	18,455	35,354	20,082	56,962	3,755
35 Schools	820,740	807,495	1,082,833	823,817	907,888
36 Libraries	37,202	18,749	36,562	21,222	18,952
37 Recreation	23,835	24,806	34,988	23,869	14,472
38 Pensions	23,453	26,889	48,115	38,979	9,371
39 Unclassified	27,485	33,847	72,138	83,795	26,934
40 Public service enterprises					
41 Electric light	—	—	—	599,253	—
42 Water	87,528	64,773	106,516	72,360	30,942
43 All other	—	—	—	1,397	—
44 Cemeteries	2,101	19,355	—	712	7,180
45 Administration trust funds	—	652	—	—	—
46 Interest	36,336	3,879	147,153	27,682	112,135
47 Outlays					
48 Departmental					
49 General government	6,895	1,734	11,724	—	1,078
50 Public safety	6,513	2,927	20,064	2,295	4,363
51 Health and sanitation	16,467	18,767	—	7,897	93,658
52 Highways	21,530	91,579	43,008	62,288	7,769
53 Public welfare	—	—	—	—	—
54 Veterans' services	—	150	—	212	—
55 Schools	28,310	23,027	943,745	5,039	999,337
56 Libraries	—	—	—	2,200	—
57 Recreation	4,600	2,148	—	25,000	1,585
58 Unclassified	14,583	100	—	2,471	—
59 Public service enterprises					
60 Electric light	—	—	—	98,463	—
61 Water	166,961	91,043	16,204	8,654	57,864
62 All other	—	—	—	—	—
63 Cemeteries	—	282	—	—	371
64 Municipal indebtedness					
65 Funded debt	125,000	29,000	324,000	213,500	230,000
66 All other	150,000	150,000	1,319,500	—	400,000
67 Refunds	12,873	9,500	30,587	37,945	14,694
68 Agency, trust, investment	435,769	186,949	338,127	252,686	199,510
69 TOTAL PAYMENTS	2,723,825	2,489,981	5,680,594	3,337,404	3,498,200
70 Balance on hand	805,670	473,575	582,522	669,028	634,111
71 TOTAL	\$3,529,495	\$2,963,556	\$6,263,026	\$4,006,432	\$4,182,311

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Graded According to Population of 1960 — Continued

	North Andover POPULATION 10,908	Northbridge POPULATION 10,800	Amesbury POPULATION 10,787	Grafton POPULATION 10,627	Abington POPULATION 10,607	Longmeadow POPULATION 10,565	Franklin POPULATION 10,530
1							
2							
3							
4	\$1,100,325	\$755,592	\$873,723	\$786,719	\$1,190,551	\$1,742,600	\$868,072
5	208,890	291,724	195,265	148,620	165,140	243,940	181,233
6	10,725	9,171	13,369	7,755	8,465	6,860	18,903
7	317	525	822	825	113	868	360
8	195,103	156,166	212,798	195,937	178,520	147,712	160,244
9	950						720
10							
11	32,971	2,804	1,853			33,670	761
12	153,243	122,780	159,498	114,819	138,582	216,129	110,919
13	159,298	279,146	467,280	187,838	188,116	93,007	180,450
14	127,707	35,312	108,788		91,038	103,394	71,522
15		150	5,462	4,422			69
16	5,268	1,788	5,606	2,208	2,124	17,086	4,251
17							
18	38,605	3,000	23,203			76,644	17,699
19							
20	185,000	27,500				272,000	60,000
21	300,445	100,000	175,000	300,000	500,000	660,919	200,245
22	15,873	6,984	22,096	8,431	9,061	14,442	16,235
23	237,930	180,647	239,329	155,997	198,203	352,337	170,374
24	2,772,655	1,973,289	2,504,092	1,913,571	2,669,913	3,981,708	2,062,057
25	377,467	390,010	381,854	244,697	324,811	1,913,614	402,454
26	\$3,150,122	\$2,363,299	\$2,885,946	\$2,158,268	\$2,994,724	\$5,895,322	\$2,464,511
27							
28							
29	\$85,727	\$48,704	\$87,064	\$48,360	\$69,467	\$75,868	\$55,417
30	227,573	105,761	153,645	69,330	151,519	202,771	122,925
31	85,326	84,550	67,327	27,311	59,164	89,605	63,757
32	144,497	110,987	116,822	108,560	109,570	131,991	140,911
33	190,525	274,331	593,418	215,766	170,320	38,897	292,300
34	15,183	52,437	32,702	36,197	27,963	5,118	27,494
35	687,996	687,183	592,410	691,629	952,979	1,133,280	623,252
36	28,640	20,882	35,208	22,277	20,382	26,015	13,659
37	24,415	22,641	18,708	7,380	19,853	85,400	16,516
38	27,071	11,396	65,707	6,204	23,936	33,634	12,341
39	39,603	24,158	25,836	27,480	10,401	69,846	20,942
40							
41							
42	80,502	43,694	71,054		67,296	60,157	38,746
43							
44		2,936	10,252	17,149			1,080
45	1,736	224	1,197				
46	54,315	15,644	4,678	25,292	49,283	114,959	10,915
47							
48							
49			5,090		10,063		
50	2,991	44,763	210	1,980	3,322	76,758	18,880
51	70,640	525	6,103		4,280	154,115	
52	61,963	59,026	37,089	29,102	44,570	80,723	20,596
53			16,305				
54							
55	4,048	4,481	30,477	21,385	33,166	1,087,501	6,987
56							
57	1,060	769	150	1,947	571	18,326	
58	4,781						
59							
60							
61	166,581	4,490	8,530		5,411	74,144	18,534
62							
63							
64							
65	174,000	45,000	58,000	68,000	120,000	250,000	56,000
66	300,000	100,000	175,000	300,000	500,000	666,000	214,000
67	15,873	6,984	22,096	8,431	9,061	14,442	16,235
68	242,578	181,159	214,206	162,457	197,201	344,930	158,965
69	2,737,924	1,952,725	2,449,344	1,896,237	2,659,778	4,828,480	1,950,432
70	412,198	410,574	436,602	262,031	334,946	1,066,842	514,079
71	\$3,150,122	\$2,363,299	\$2,885,946	\$2,158,268	\$2,994,724	\$5,895,322	\$2,464,511

TABLE I. — *Summary of Financial Transactions. Towns*

	Whitman POPULATION 10,485	Wayland POPULATION 10,444	Palmer POPULATION 10,358	Westwood POPULATION 10,354	East Longmeadow POPULATION 10,294
<b>RECEIPTS</b>					
1 REVENUE					
2 General					
3 Taxes					
4 Property and poll . . . . .	\$967,658	\$1,762,270	\$647,784	\$1,593,729	\$1,271,248
5 Corporation and income . . . . .	190,370	160,369	217,031	166,932	157,952
6 Licenses and permits . . . . .	10,382	16,767	10,610	4,497	10,828
7 Fines and forfeits . . . . .	11	178	1,283	1,284	179
8 Grants and gifts . . . . .	165,079	259,196	101,157	194,385	221,769
9 All other . . . . .	—	619	—	—	6,586
10 Commercial					
11 Special assessments . . . . .	—	4,549	1,250	8,018	4,350
12 Privileges . . . . .	125,397	185,211	124,325	213,594	137,313
13 Departmental . . . . .	150,065	185,315	111,132	138,323	130,930
14 Public service enterprises . . . . .	84,085	125,998	—	—	100,869
15 Cemeteries . . . . .	260	7,990	4,101	5,405	—
16 Interest . . . . .	2,574	24,392	2,716	14,462	22,256
17 NON-REVENUE					
18 Offsets to outlays . . . . .	—	17,363	24,991	7,053	11,700
19 Municipal indebtedness					
20 Funded debt . . . . .	—	1,100,000	—	1,050,000	865,000
21 All other . . . . .	300,000	202,531	—	756,468	150,779
22 Refunds . . . . .	8,556	21,678	4,590	33,582	22,695
23 Agency, trust, investment . . . . .	197,386	287,650	163,829	281,035	219,493
24 <b>TOTAL RECEIPTS</b> . . . . .	<b>2,201,823</b>	<b>4,362,076</b>	<b>1,414,799</b>	<b>4,468,767</b>	<b>3,333,947</b>
25 Balance on hand . . . . .	287,062	895,081	601,126	481,255	1,932,626
26 <b>TOTAL</b> . . . . .	<b>\$2,488,885</b>	<b>\$5,257,157</b>	<b>\$2,015,925</b>	<b>\$4,950,022</b>	<b>\$5,266,573</b>
<b>PAYMENTS</b>					
27 Maintenance					
28 Departmental					
29 General government . . . . .	\$77,043	\$102,377	\$64,470	\$104,477	\$80,878
30 Public safety . . . . .	136,389	145,290	100,268	226,959	111,112
31 Health and sanitation . . . . .	60,447	61,714	44,022	66,396	44,502
32 Highways . . . . .	84,796	107,630	121,521	132,036	148,947
33 Public welfare . . . . .	303,134	122,274	172,184	57,373	65,890
34 Veterans' services . . . . .	34,146	11,793	29,953	7,241	7,171
35 Schools . . . . .	768,582	1,259,792	567,369	1,158,762	923,448
36 Libraries . . . . .	10,104	28,126	8,500	36,300	30,372
37 Recreation . . . . .	26,294	37,164	16,580	15,895	13,401
38 Pensions . . . . .	19,833	14,232	16,403	18,399	15,102
39 Unclassified . . . . .	32,237	55,960	11,800	37,276	36,803
40 Public service enterprises					
41 Electric light . . . . .	—	—	—	—	—
42 Water . . . . .	56,586	68,843	—	—	80,179
43 All other . . . . .	—	—	—	—	—
44 Cemeteries . . . . .	260	17,684	14,147	4,497	—
45 Administration trust funds . . . . .	—	—	—	—	—
46 Interest . . . . .	13,273	121,048	—	82,761	98,462
47 Outlays					
48 Departmental					
49 General government . . . . .	7,131	3,834	1,555	9,071	8,120
50 Public safety . . . . .	12,634	33,848	5,537	14,080	21,479
51 Health and sanitation . . . . .	2,593	8,193	15,977	283,760	23,638
52 Highways . . . . .	22,463	92,488	100,009	72,062	62,692
53 Public welfare . . . . .	—	1,053	—	—	—
54 Veterans' services . . . . .	—	—	—	—	—
55 Schools . . . . .	6,426	891,079	4,105	391,445	1,526,155
56 Libraries . . . . .	—	4,811	—	—	—
57 Recreation . . . . .	—	4,508	2,570	10,000	—
58 Unclassified . . . . .	—	13,883	—	—	—
59 Public service enterprises					
60 Electric light . . . . .	—	—	—	—	—
61 Water . . . . .	27,118	27,253	—	—	90,761
62 All other . . . . .	—	—	—	—	—
63 Cemeteries . . . . .	—	3,536	2,577	—	—
64 Municipal indebtedness					
65 Funded debt . . . . .	43,000	239,500	—	180,000	295,000
66 All other . . . . .	300,000	200,000	—	750,000	150,000
67 Refunds . . . . .	8,556	21,678	4,590	33,582	22,695
68 Agency, trust, investment . . . . .	198,687	297,472	169,921	286,381	216,954
69 <b>TOTAL PAYMENTS</b> . . . . .	<b>2,251,782</b>	<b>3,998,063</b>	<b>1,474,088</b>	<b>3,981,753</b>	<b>4,073,761</b>
70 Balance on hand . . . . .	237,103	1,259,094	541,837	968,269	1,192,812
71 <b>TOTAL</b> . . . . .	<b>\$2,488,885</b>	<b>\$5,257,157</b>	<b>\$2,015,925</b>	<b>\$4,950,022</b>	<b>\$5,266,573</b>



	Bridgewater POPULATION 10,276	Foxborough POPULATION 10,136	Holden POPULATION 10,117	Holbrook POPULATION 10,104	Sharon POPULATION 10,070	Aggregate— 82 Towns POPULATION 1,452,686
1						
2						
3						
4	\$882,137	\$1,043,720	\$1,033,372	\$861,420	\$1,404,921	\$172,376,607
5	148,929	148,271	163,081	134,060	162,828	26,956,710
6	10,781	16,721	5,285	6,747	5,903	1,520,885
7	251	652	40	634	930	156,284
8	156,126	132,287	172,341	161,147	176,630	22,716,232
9	457	967	29	258	-	93,499
10						
11	5,496	-	972	7,573	-	1,532,698
12	103,316	113,920	160,072	121,468	156,054	20,727,888
13	188,106	138,548	162,667	166,183	172,162	27,004,038
14	81,681	81,185	560,598	67,049	49,995	29,090,439
15	233	-	14	-	286	626,003
16	3,452	12,931	1,074	3,299	2,765	1,118,627
17						
18	47,781	7,897	15,759	4,875	14,100	2,893,002
19						
20	46,000	-	-	225,000	-	36,993,441
21	175,000	-	390,790	200,917	606,000	49,890,427
22	8,874	14,099	11,885	7,839	16,081	2,222,760
23	207,777	165,923	205,592	150,505	207,988	32,853,675
24	2,066,397	1,877,121	2,883,571	2,118,974	2,976,643	429,073,215
25	567,070	963,533	408,090	516,712	322,956	89,772,671
26	\$2,633,467	\$2,840,654	\$3,291,661	\$2,635,686	\$3,299,599	\$518,845,886
27						
28						
29	\$58,894	\$52,178	\$72,824	\$53,036	\$74,820	\$11,044,362
30	122,232	108,673	58,056	125,949	121,394	29,078,345
31	59,256	44,162	39,598	45,071	49,336	11,589,936
32	72,472	122,474	92,218	80,863	186,746	16,899,243
33	234,092	131,298	117,851	191,792	91,121	28,387,360
34	25,508	18,372	8,830	18,687	9,932	2,892,856
35	796,493	746,927	1,041,266	687,524	1,022,620	108,808,257
36	19,693	14,319	18,957	13,870	26,044	3,856,263
37	16,982	12,351	10,505	8,960	13,990	5,002,487
38	21,024	12,245	9,759	12,119	15,862	5,094,973
39	19,152	26,961	22,210	22,412	49,623	6,835,436
40						
41	-	-	371,310	-	-	13,537,068
42	41,279	50,353	55,759	72,040	38,066	7,968,183
43	-	-	-	-	-	240,714
44	233	462	609	-	1,040	1,176,256
45	46	-	-	4	-	101,547
46	12,913	30,614	45,301	62,111	96,319	7,500,719
47						
48						
49	-	2,694	381	-	6,317	520,645
50	3,200	1,894	-	6,882	10,003	2,174,238
51	8,902	-	21,200	6,169	323	9,915,704
52	30,222	40,713	48,178	46,421	9,410	8,458,351
53	-	-	-	-	-	55,293
54	-	-	-	-	-	2,726
55	2,355	339,787	106,189	72,071	40,736	29,079,548
56	-	-	-	-	70,935	715,636
57	-	-	710	-	-	800,467
58	-	-	-	-	-	550,145
59	-	-	-	-	-	-
60	-	-	-	-	-	2,504,582
61	64,919	13,068	38,860	125,197	40,196	3,858,475
62	-	-	-	-	-	119,112
63	-	-	-	-	-	196,686
64	-	-	-	-	-	-
65	85,000	140,000	150,000	159,000	227,000	20,290,578
66	175,000	-	403,750	275,000	614,100	50,495,437
67	8,874	14,099	11,885	7,839	16,081	2,222,760
68	192,708	209,778	167,916	141,563	187,245	33,550,853
69	2,071,449	2,133,422	2,914,122	2,234,580	3,019,259	426,025,341
70	562,018	707,232	377,539	401,106	280,340	92,820,545
71	\$2,633,467	\$2,840,654	\$3,291,661	\$2,635,686	\$3,299,599	\$518,845,886

TABLE II. — *Debt Transactions for 1960*

		ISSUED			
		General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans
1.	Brookline . . . . .	\$245,000	—	—	\$2,000,000
2.	Arlington . . . . .	550,000	—	—	2,200,000
3.	Weymouth . . . . .	2,655,000	—	\$200,000	—
4.	Framingham . . . . .	1,755,000	\$50,000	—	1,500,000
5.	Watertown . . . . .	1,445,000	—	—	1,300,000
6.	Braintree . . . . .	2,575,688	—	—	1,500,000
7.	Natick . . . . .	750,000	—	—	1,700,000
8.	Belmont . . . . .	—	—	—	500,000
9.	Methuen . . . . .	—	470,000	—	800,000
10.	Lexington . . . . .	1,495,000	—	—	1,750,000
11.	Milton . . . . .	—	—	—	1,200,000
12.	Wellesley . . . . .	100,000	—	100,000	500,000
13.	Needham . . . . .	2,586,000	—	100,000	—
14.	West Springfield . . . . .	69,253	—	—	1,650,000
15.	Norwood . . . . .	—	—	—	—
16.	Wakefield . . . . .	100,000	50,000	—	—
17.	Dedham . . . . .	1,126,000	—	200,000	1,000,000
18.	Danvers . . . . .	900,000	200,000	—	800,000
19.	Saugus . . . . .	625,000	—	—	1,000,000
20.	Winthrop . . . . .	—	—	—	950,000
21.	Winchester . . . . .	1,640,000	—	—	500,000
22.	Reading . . . . .	1,100,000	—	—	600,000
23.	Randolph . . . . .	2,705,000	150,000	550,000	550,000
24.	Marblehead . . . . .	400,000	—	—	200,000
25.	Billerica . . . . .	—	—	—	900,000
26.	Stoneham . . . . .	72,000	50,000	—	800,000
27.	Greenfield . . . . .	—	—	—	600,000
28.	Shrewsbury . . . . .	—	—	—	400,000
29.	Southbridge . . . . .	1,270,000	—	—	700,000
30.	Stoughton . . . . .	55,000	—	—	600,000
31.	Tewksbury . . . . .	—	—	—	400,000
32.	Andover . . . . .	234,000	—	—	200,000
33.	Milford . . . . .	—	—	25,000	400,000
34.	Agawam . . . . .	—	—	—	800,000
35.	Hingham . . . . .	—	—	—	250,000
36.	Chelmsford . . . . .	—	—	—	1,500,000
37.	South Hadley . . . . .	—	—	300,000	—
38.	Ayer . . . . .	—	—	—	—
39.	North Attleborough . . . . .	950,000	—	—	100,000
40.	Dartmouth . . . . .	420,000	—	—	300,000
41.	Plymouth . . . . .	75,000	—	—	700,000
42.	Fairhaven . . . . .	—	—	—	200,000
43.	Walpole . . . . .	—	—	—	—
44.	Auburn . . . . .	430,000	—	—	550,000
45.	Bourne . . . . .	—	—	—	200,000
46.	Ludlow . . . . .	380,000	—	—	500,000
47.	Amherst . . . . .	345,000	—	—	300,000
48.	Webster . . . . .	1,345,000	—	—	300,000
49.	Dracut . . . . .	—	—	—	500,000
50.	Barnstable . . . . .	660,000	25,000	—	1,000,000
51.	Swampscott . . . . .	—	290,000	—	800,000
52.	Rockland . . . . .	—	—	—	600,000
53.	Falmouth . . . . .	—	—	—	1,400,000
54.	Burlington . . . . .	106,000	—	—	600,000
55.	Clinton . . . . .	1,600,000	—	87,000	250,000
56.	Canton . . . . .	243,000	171,000	—	800,000
57.	Concord . . . . .	—	—	—	400,000
58.	Wilmington . . . . .	413,000	—	200,000	780,000
59.	Adams . . . . .	186,000	—	—	320,000
60.	Easthampton . . . . .	—	—	35,000	290,000
61.	Somerset . . . . .	—	—	—	150,000
62.	Athol . . . . .	—	80,000	—	150,000
63.	Scituate . . . . .	—	—	—	1,300,000
64.	Middleborough . . . . .	21,000	—	—	—

## Classified by Character of Obligation

	Highway Re- imbursement and Airport Grant Loans	PAID				
		General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	Highway Re- imbursement and Airport Grant Loans
1.	-	\$381,000	\$6,000	\$85,000	\$2,000,000	-
2.	-	420,000	-	-	2,200,000	-
3.	-	643,000	61,000	200,000	-	-
4.	-	515,000	79,000	-	1,500,000	-
5.	-	287,092	-	-	1,300,000	-
6.	-	391,000	332,000	-	1,500,000	-
7.	-	526,400	54,000	750,000	1,700,000	\$29,250
8.	-	200,000	-	-	500,000	-
9.	-	131,000	20,000	-	800,000	-
10.	-	639,000	65,000	-	1,750,000	-
11.	-	266,000	-	-	1,200,000	-
12.	-	373,000	-	100,000	500,000	-
13.	-	525,000	35,000	100,000	-	-
14.	-	320,000	85,000	-	1,650,000	-
15.	-	226,000	84,000	-	-	7,488
16.	\$28,500	391,000	100,000	-	-	24,000
17.	-	369,000	-	200,000	1,000,000	-
18.	-	268,500	54,500	-	800,000	-
19.	-	188,000	14,000	-	1,000,000	-
20.	-	30,000	10,000	-	950,000	-
21.	-	190,000	20,000	-	500,000	-
22.	-	215,000	105,000	150,000	600,000	-
23.	-	226,000	-	550,000	600,000	-
24.	-	375,000	25,000	-	200,000	-
25.	-	230,000	91,000	-	900,000	-
26.	-	249,000	62,000	-	800,000	-
27.	-	196,000	11,000	-	600,000	-
28.	-	195,000	25,000	-	400,000	-
29.	-	-	10,000	-	650,000	100,000
30.	35,250	293,000	32,000	-	600,000	-
31.	-	151,000	65,000	-	400,000	-
32.	-	230,000	20,000	-	200,000	-
33.	-	73,000	-	-	400,000	-
34.	-	250,000	-	-	800,000	-
35.	-	272,000	15,000	-	250,000	-
36.	31,500	236,000	-	-	1,550,000	28,500
37.	-	155,000	-	-	-	-
38.	-	102,000	-	-	-	-
39.	-	145,000	50,000	-	100,000	-
40.	-	170,000	60,000	-	300,000	-
41.	-	69,000	32,000	-	700,000	3,000
42.	-	120,000	10,800	-	200,000	-
43.	-	221,000	-	-	-	-
44.	65,000	223,000	-	-	550,000	65,000
45.	-	124,000	-	-	200,000	-
46.	-	58,000	-	-	500,000	-
47.	6,000	40,000	40,000	-	300,000	17,500
48.	18,000	20,000	-	20,000	300,000	18,000
49.	-	110,000	-	-	500,000	-
50.	8,000	271,000	21,000	50,000	1,000,000	9,000
51.	-	235,000	10,000	-	800,000	-
52.	31,000	170,000	19,000	-	600,000	15,500
53.	-	141,500	77,800	-	1,400,000	-
54.	30,830	291,000	-	-	600,000	49,603
55.	-	-	3,400	-	250,000	-
56.	34,050	230,000	34,600	-	700,000	-
57.	-	185,000	81,700	-	400,000	-
58.	38,700	222,000	47,000	200,000	780,000	22,525
59.	-	52,000	-	-	320,000	-
60.	-	15,000	8,000	-	200,000	3,000
61.	-	95,000	30,000	-	150,000	-
62.	-	19,000	10,000	-	150,000	-
63.	-	287,000	37,000	-	1,300,000	19,500
64.	-	162,000	51,500	-	-	-

TABLE II. — *Debt Transactions for 1960*

TOWNS (Population over 10,000)	ISSUED			
	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans
65. Bedford . . . .	—	—	—	\$400,000
66. North Andover . . . .	\$85,000	\$100,000	—	300,000
67. Northbridge . . . .	27,500	—	—	100,000
68. Amesbury . . . .	—	—	—	175,000
69. Grafton . . . .	—	—	—	300,000
70. Abington . . . .	—	—	—	500,000
71. Longmeadow . . . .	272,000	—	\$60,000	600,000
72. Franklin . . . .	60,000	—	—	200,000
73. Whitman . . . .	—	—	—	300,000
74. Wayland . . . .	1,100,000	—	—	200,000
75. Palmer . . . .	—	—	—	—
76. Westwood . . . .	1,050,000	—	—	750,000
77. East Longmeadow . . . .	865,000	—	150,000	—
78. Bridgewater . . . .	—	46,000	—	175,000
79. Foxborough . . . .	—	—	—	—
80. Holden . . . .	—	—	—	375,000
81. Holbrook . . . .	—	225,000	—	200,000
82. Sharon . . . .	—	—	—	600,000
82 Towns . . . .	\$35,086,441	\$1,907,000	\$2,007,000	\$47,325,000



*Classified by Character of Obligation — Concluded*

		PAID				
Highway Reimbursement and Airport Grant Loans		General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	Highway Reimbursement and Airport Grant Loans
65.	-	\$215,000	\$15,000	-	\$400,000	-
66.	-	155,000	19,000	-	300,000	-
67.	-	45,000	-	-	100,000	-
68.	-	45,000	13,000	-	175,000	-
69.	-	68,000	-	-	300,000	-
70.	-	107,000	13,000	-	500,000	-
71.	-	250,000	-	\$60,000	600,000	-
72.	-	41,000	15,000	-	200,000	\$14,000
73.	-	43,000	-	-	300,000	-
74.	-	214,000	25,500	-	200,000	-
75.	-	-	-	-	-	-
76.	-	180,000	-	-	750,000	-
77.	-	275,000	20,000	150,000	-	-
78.	-	55,000	30,000	-	175,000	-
79.	-	125,000	15,000	-	-	-
80.	\$15,790	90,000	60,000	-	375,000	28,750
81.	-	142,000	17,000	75,000	200,000	-
82.	6,000	217,000	10,000	-	600,000	14,100
\$348,620		\$16,664,492	\$2,356,800	\$2,690,000	\$47,275,000	\$468,716



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BY CITIES AND TOWNS

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CAMBRIDGE . . . . .	14	22-23
CHELSEA . . . . .	18	22-23
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EVERETT . . . . .	17	22-23
FALL RIVER . . . . .	15	22-23
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GARDNER . . . . .	20	22-23
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Amherst . . . . .	33	40-41	Milford . . . . .	31	40-41
Andover . . . . .	31	40-41	Milton . . . . .	27	40-41
Arlington . . . . .	26	40-41	Natick . . . . .	27	40-41
Athol . . . . .	36	40-41	Needham . . . . .	28	40-41
Auburn . . . . .	33	40-41	North Andover . . . . .	37	42-43
Ayer . . . . .	32	40-41	North Attleborough . . . . .	32	40-41
Barnstable . . . . .	34	40-41	Northbridge . . . . .	37	42-43
Bedford . . . . .	36	42-43	Norwood . . . . .	28	40-41
Belmont . . . . .	27	40-41	Palmer . . . . .	38	42-43
Billerica . . . . .	30	40-41	Plymouth . . . . .	32	40-41
Bourne . . . . .	33	40-41	Randolph . . . . .	29	40-41
Braintree . . . . .	27	40-41	Reading . . . . .	29	40-41
Bridgewater . . . . .	39	42-43	Rockland . . . . .	34	40-41
Brookline . . . . .	26	40-41	Saugus . . . . .	29	40-41
Burlington . . . . .	35	40-41	Scituate . . . . .	36	40-41
Canton . . . . .	35	40-41	Sharon . . . . .	39	42-43
Chelmsford . . . . .	31	40-41	Shrewsbury . . . . .	30	40-41
Clinton . . . . .	35	40-41	Somerset . . . . .	36	40-41
Concord . . . . .	35	40-41	Southbridge . . . . .	30	40-41
Danvers . . . . .	29	40-41	South Hadley . . . . .	32	40-41
Dartmouth . . . . .	32	40-41	Stoneham . . . . .	30	40-41
Dedham . . . . .	28	40-41	Stoughton . . . . .	31	40-41
Dracut . . . . .	34	40-41	Swampscott . . . . .	34	40-41
Easthampton . . . . .	35	40-41	Tewksbury . . . . .	31	40-41
East Longmeadow . . . . .	38	42-43	Wakefield . . . . .	28	40-41
Fairhaven . . . . .	33	40-41	Walpole . . . . .	33	40-41
Falmouth . . . . .	34	40-41	Watertown . . . . .	26	40-41
Foxborough . . . . .	39	42-43	Wayland . . . . .	38	42-43
Frankingham . . . . .	26	40-41	Webster . . . . .	33	40-41
Franklin . . . . .	37	42-43	Wellesley . . . . .	27	40-41
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Greenfield . . . . .	30	40-41	Westwood . . . . .	38	42-43
Hingham . . . . .	31	40-41	Weymouth . . . . .	26	40-41
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Longmeadow . . . . .	37	42-43	Winthrop . . . . .	29	40-41









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FORTY-SEVENTH REPORT

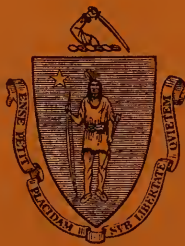
ON THE

**STATISTICS OF MUNICIPAL FINANCES**

FOR THE YEAR ENDING DECEMBER 31, 1961

BY

THE COMMISSIONER OF CORPORATIONS AND TAXATION



UNIVERSITY OF MASSACHUSETTS  
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## The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION,  
BOSTON, NOVEMBER 6, 1963.

As Commissioner of Corporations and Taxation, I submit herewith the Forty-seventh report on the Statistics of Municipal Finances of the cities and towns of the Commonwealth for the financial year 1961.

This report was prepared under the direction of Arthur H. MacKinnon, Director of Accounts, presenting data relative to the finances of the municipalities of the Commonwealth having a population of 10,000 or over and statistics relating to the debt of all cities and towns on December 31, 1961. The tabulations were compiled from returns made by city and town officials.

LEO E. DIEHL

*Commissioner of Corporations and Taxation*

The Commonwealth of Massachusetts

REPORT ON THE STATISTICS OF  
MUNICIPAL FINANCES — 1961

HON. LEO E. DIEHL, *Commissioner of Corporations and Taxation,*  
*Boston*

SIR:—

I submit herewith the Forty-seventh Report on the Statistics of Municipal Finances. The information presented is gathered from the classified receipts and expenditures for the year 1961 returned by the accounting officers of cities and towns on schedules furnished by the Director of Accounts in accordance with Section 43 of Chapter 44 of the General Laws. These returns are edited in the office by comparison with printed reports of the cities and towns and the audits made by the Bureau of Accounts.

The body of the report is divided into two parts: — Part I, 39 Cities, and Part II, 82 Towns having a population over 10,000. Each group is arranged in order of the population established by the Federal census of 1960.

Tables are presented in each group reporting the revenue and non-revenue receipts and expenditures in the year 1961, Table I, and the detail of debt issued and paid, Table II. The totals in Table II differ from the totals shown under indebtedness in Table I because premiums are included in the receipts, and payments for metropolitan district debt are included in Table I.

The terms “revenue” and “non-revenue” are used in the sense defined in Chapter 44 of the General Laws as amended by Chapter 358 of the Acts of 1946. “Revenue” is defined as receipts from (1) the exercise of governmental power of taxation and police control; (2) donations, gifts, grants, and subvention for governmental use; (3) performing services for compensation and from the operation and management of productive enterprises, investments, and properties of government. “Non-revenue” receipts consist of receipts from the sale or disposal of capital assets, from loans, refunds, and various temporary transactions.

The term “outlays” represents expenditures for purchase of land, construction of permanent improvements, and purchases of additional equipment which may be expected to last over a period of years, regardless of whether the appropriation was made from loans, grants, or taxation.

DEBT

The total funded debt issued by the 39 cities and 312 towns in the commonwealth in 1959, 1960, and 1961, classified by purpose, is shown in the table on page 3.

The net funded debt outstanding on December 31, 1961 for all cities and towns and the ratio of this debt to valuation is shown on page 4-11.

The total assessed valuation, net funded debt, and ratio of net debt to valuation for all cities and towns for selected years since 1910 is shown on page 12.

The total gross debt, sinking funds held, and net debt for all cities and towns, classified as to general and enterprise purposes, for selected years since 1910, is shown on page 12.

CERTIFICATION OF NOTES

The number of notes certified for towns, counties, and districts by this Bureau in 1961 was 5,092 representing a total value of \$99,508,322. Of this number, 1,462 notes representing a value of \$94,275,039 were for temporary loans, and 3,630 notes representing a value of \$5,233,283 were for funded debt.

## CONCLUSION

The office continues to serve the public by giving statistical presentations of the cost of government, by the certification of notes for towns, counties, and districts; and by the auditing of municipal, county, and district accounts, and the installation of accounting systems. The director and assistant directors give advice and information regarding the duties of financial officers of the municipalities, and give assistance to them in regard to the financial problems of the municipalities when requested.

More detailed statistical compilations relative to receipts and payments, tax rates, debt authorizations and issues, outstanding debt, and other related matters are frequently requested and gladly furnished.

Respectfully submitted,

ARTHUR H. MacKINNON  
Director of Accounts

BOSTON  
NOVEMBER 6, 1963

*Purposes of Funded Debt Issued in 1959, 1960, and 1961*

	1959	1960	1961
Highways and Bridges (including Sea Walls, Landings, etc.)	\$6,820,150	\$6,714,000	\$7,306,000
Sewers, Surface Drainage . . . . .	8,869,500	13,224,500	9,942,800
Dredging, Shore Protection . . . . .	—	—	775,000
School Buildings . . . . .	48,512,000	60,853,000	56,206,800
Land and Buildings (other than schools)	6,379,000	4,775,500	5,676,000
Building Remodeling . . . . .	3,383,000	1,642,500	2,818,000
Departmental Equipment . . . . .	1,340,625	859,474	1,812,957
Traffic Signals . . . . .	—	100,000	33,000
Municipal Relief . . . . .	510,000	728,000	—
Final Judgment . . . . .	5,092	94,941	—
Emergency . . . . .	55,000	20,000	103,500
Off-Street Parking . . . . .	2,035,000	1,113,000	779,000
Funding . . . . .	—	495,000	200,000
Insurance Premium . . . . .	—	128,000	—
Light Plants . . . . .	4,320,000	350,000	185,000
Water . . . . .	5,824,020	7,540,550	15,436,775
Airport . . . . .	425,250	552,000	430,000
Recreation . . . . .	25,000	600,000	150,000
Flood Protection . . . . .	—	500,000	500,000
Urban Redevelopment . . . . .	830,000	1,730,000	680,000
Building Demolition . . . . .	—	100,000	—
Harbor Development . . . . .	—	—	500,000
	\$89,333,637	\$102,120,465	\$103,534,832



*Net Debt, December 31, 1961, and Ratio of Net Debt to Valuation: Cities.*

CITIES.	Population, 1960	Valuation, 1961 including Motor Vehicles	NET DEBT, DECEMBER 31, 1961			RATIO OF NET DEBT TO VALUATION			
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise	Total
			Inside Limit	Outside Limit					
ATTLEBORO	27,118	\$58,626,485	\$837,000	\$2,431,000	\$3,268,000	\$1,863,000	5.57	3.18	8.75
BEVERLY	36,108	66,181,869	1,367,000	1,998,000	3,365,000	615,000	5.08	0.93	6.01
BOSTON	697,197	1,536,402,702	43,581,286	53,513,484	97,094,770	—	6.32	—	6.32
BROCKTON	72,813	135,086,786	1,510,000	3,570,000	5,080,000	2,001,000	5.09	1.48	6.57
CAMBRIDGE	107,716	290,609,147	7,609,000	7,840,000	8,609,000	400,000	3.31	0.15	3.46
CHELSEA	33,749	54,072,487	683,000	90,000	775,000	—	1.43	—	1.43
CHICOPEE	61,553	84,012,323	1,423,000	2,660,000	4,085,000	1,907,500	4.86	2.27	7.13
EVERETT	43,544	133,721,846	1,873,000	—	1,875,000	—	1.40	—	1.40
FALL RIVER	99,942	138,090,011	3,024,000	2,675,000	5,699,000	661,000	4.13	0.48	4.61
FITCHBURG	19,038	79,021,370	703,000	1,285,000	1,988,000	1,945,000	2.52	2.46	4.98
GARDNER	25,789	66,450,237	440,000	700,000	1,140,000	172,000	3.13	0.47	3.60
GLOUCESTER	46,346	59,525,880	1,465,000	983,000	2,448,000	221,000	2.59	0.37	2.96
HAVERHILL	52,689	110,405,685	2,472,000	2,795,000	5,267,000	316,000	4.79	0.35	5.14
HOLYOKE	70,933	104,832,391	1,791,000	3,011,000	4,802,000	8,940,000	4.96	8.10	13.06
LAWRENCE	52,689	110,405,685	2,472,000	3,011,000	5,483,000	8,940,000	4.96	8.10	13.06
LEONISTEP	27,929	50,874,622	1,690,000	4,160,000	5,850,000	1,060,000	10.08	2.08	12.16
LOWELL	92,107	142,505,890	4,639,000	5,492,000	10,131,000	2,695,000	6.66	1.89	8.55
LYNN	57,478	102,440,979	1,483,000	3,219,000	4,702,000	169,000	5.32	0.10	5.42
MALDEN	18,819	129,440,979	880,000	2,950,000	3,830,000	950,000	12.53	3.10	15.63
MALDENBOROUGH	64,971	127,447,640	2,886,000	595,000	3,481,000	6,000	2.73	0.01	2.74
MELROSE	29,810	30,641,181	—	3,481,000	3,481,000	—	1.68	—	1.68
MELROSEBOROUGH	102,477	127,242,406	4,533,734	1,040,000	5,573,734	2,323,000	5.08	1.36	6.44
NEW BEDFORD	14,404	31,065,242	1,400,000	425,000	1,825,000	334,000	1.82	1.07	2.89
NEW BEDFORD	19,384	30,991,535	8,132,000	9,703,000	17,835,000	385,000	5.81	0.12	5.93
NEWTON	30,905	33,985,218	276,800	470,000	746,800	115,800	6.97	0.34	7.31
NORTH ADAMS	30,658	47,216,307	522,000	2,770,000	3,292,000	190,000	2.20	0.19	2.39
PEABODY	32,202	61,037,601	1,490,000	2,955,000	4,445,000	1,921,500	6.97	3.15	10.12
PITTSFIELD	57,879	137,766,225	535,000	8,425,000	8,960,000	2,230,000	7.28	1.62	8.90
QUINCY	87,409	200,898,933	6,908,000	4,604,000	11,512,000	100,000	6.50	0.05	6.55
REVERE	40,080	74,554,723	1,476,000	710,000	2,186,000	11,212,000	5.53	0.30	5.83
SALEM	39,211	105,388,233	1,490,000	773,000	2,263,000	213,000	2.93	0.40	3.33
SOMERVILLE	94,697	151,168,169	14,805,000	12,621,000	27,426,000	80,000	2.15	2.00	4.15
SPRINGFIELD	174,463	639,672,259	3,021,000	668,000	3,689,000	3,769,000	2.44	0.05	2.49
TAUNTON	41,132	56,005,261	933,000	522,000	1,455,000	11,428,000	4.29	1.78	6.07
WALTHAM	55,413	137,575,775	3,923,000	6,873,000	10,796,000	4,295,000	2.60	7.67	10.27
WESTFIELD	26,302	57,368,632	1,256,000	4,495,500	5,751,500	1,013,000	7.85	0.18	8.03
WOBURN	31,214	62,556,301	750,000	8,923,000	9,673,000	1,013,000	10.02	1.77	11.79
WORCESTER	186,587	401,398,114	11,844,000	11,391,000	23,235,000	3,724,000	15.46	1.44	16.90
39 Cities	2,948,572	\$6,297,336,158	\$138,047,820	\$191,491,984	\$329,539,804	\$56,981,800	5.23	0.91	6.14

*Net Debt, December 31, 1961, and Ratio of Net Debt to Valuation: Towns over 5,000 Population.*

TOWNS, (Over 5,000 Population)	Population, 1960	Valuation, 1961 Including Motor Vehicles	NET DEBT, DECEMBER 31, 1961				RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise	Total
			Inside Limit	Outside Limit					
Abington . . . . .	10,607	\$36,314,059	\$111,000	\$1,096,000	\$1,207,000	\$1,207,000	3.32	0.33	3.65
Acton . . . . .	7,238	15,344,612	237,000	590,000	827,000	887,000	5.78	—	5.78
Achuset . . . . .	5,755	6,100,292	98,000	390,000	488,000	488,000	8.00	0.46	8.46
Adams . . . . .	12,391	14,835,322	383,000	250,000	633,000	633,000	4.27	—	4.27
Agawam . . . . .	15,718	34,953,848	1,299,000	1,885,000	3,184,000	3,184,000	9.11	—	9.11
Agesbury . . . . .	10,787	27,002,817	20,000	140,000	160,000	210,000	0.52	0.26	0.78
Amherst . . . . .	13,718	17,529,817	537,000	55,000	592,000	395,000	3.38	2.25	5.63
Andover . . . . .	15,878	93,782,574	604,000	2,780,000	3,384,000	3,554,000	3.61	0.18	3.79
Arlington . . . . .	49,953	100,751,067	2,015,000	1,790,000	3,805,000	3,805,000	3.78	—	3.78
Ashland . . . . .	7,779	16,636,390	218,000	1,295,000	1,513,000	1,713,000	9.10	1.20	10.30
Ashol . . . . .	11,637	16,432,518	67,000	—	67,000	172,000	0.40	0.64	1.04
Auburn . . . . .	14,047	27,587,458	416,000	2,230,000	2,646,000	2,646,000	9.59	—	9.59
Ayer . . . . .	14,927	8,785,832	56,000	73,000	129,000	147,000	1.47	0.20	1.67
Barnstable . . . . .	13,465	63,717,060	1,190,000	2,195,000	3,385,000	3,525,000	5.31	0.22	5.53
Bedford . . . . .	10,969	26,786,854	495,000	2,615,000	3,110,000	3,237,000	11.61	0.47	12.08
Belchertown . . . . .	5,186	8,170,557	115,000	121,000	236,000	236,000	2.89	—	2.89
Bellingham . . . . .	6,774	10,599,804	177,000	190,000	367,000	173,000	3.46	1.63	5.09
Belmont . . . . .	28,715	82,451,622	—	—	—	—	—	—	—
Billerica . . . . .	17,867	27,731,011	695,000	1,817,000	2,512,000	3,413,000	9.06	3.25	12.31
Blackstone . . . . .	5,130	4,136,545	17,000	—	17,000	311,000	0.41	7.11	7.52
Bourne . . . . .	14,011	24,808,360	427,000	1,399,000	1,826,000	1,826,000	7.36	—	7.36
Braintree . . . . .	31,069	71,427,825	2,142,000	4,087,000	6,229,000	10,946,000	8.72	6.60	15.32
Bridgewater . . . . .	10,276	13,508,614	90,000	320,000	410,000	521,000	3.04	0.82	3.86
Brookline . . . . .	54,044	211,401,024	3,716,000	390,000	4,106,000	4,118,000	1.94	0.01	1.95
Burlington . . . . .	12,852	32,863,177	636,250	3,710,000	4,346,250	4,346,250	13.23	—	13.23
Canton . . . . .	12,771	26,177,516	602,000	2,468,000	3,070,000	3,345,000	11.73	1.05	12.78
Chelmsford . . . . .	15,130	27,016,420	746,000	3,255,000	4,001,000	4,001,000	14.85	—	14.85
Clinton . . . . .	12,848	15,515,186	290,000	1,650,000	1,940,000	2,909,400	13.50	6.25	18.75
Cohasset . . . . .	5,840	16,809,264	282,000	992,000	1,274,000	2,288,000	7.58	1.59	9.17
Concord . . . . .	12,517	29,704,745	219,000	1,612,000	1,831,000	2,568,100	6.17	1.47	7.64
Dalton . . . . .	6,436	26,591,033	45,000	1,135,000	1,180,000	1,180,000	4.44	—	4.44
Danvers . . . . .	21,928	39,681,799	1,357,000	1,921,000	3,278,000	3,639,000	8.26	1.67	9.93
Dartmouth . . . . .	14,607	28,007,566	580,000	1,910,000	2,490,000	2,692,000	8.82	2.21	11.03
Deham . . . . .	23,869	59,788,697	2,947,000	2,929,000	5,876,000	5,876,000	9.83	—	9.83
Dracut . . . . .	13,674	17,987,097	300,000	1,230,000	1,530,000	1,630,000	8.37	—	8.37
Dudley . . . . .	6,510	13,452,633	138,000	1,045,000	1,183,000	1,223,000	8.57	0.54	9.11
East Bridgewater . . . . .	6,130	23,375,944	230,000	1,655,000	1,885,000	1,419,274	12.39	1.29	13.68
Easthampton . . . . .	12,320	23,633,742	780,000	900,000	1,680,000	1,688,000	7.29	0.04	7.33
East Longmeadow . . . . .	10,293	23,694,291	300,000	3,120,000	3,420,000	3,480,000	13.34	0.23	13.57
Easton . . . . .	9,978	13,010,372	210,000	1,436,000	1,646,000	2,055,000	12.65	3.15	15.80
Fairhaven . . . . .	14,339	19,406,056	772,000	956,000	1,728,000	1,783,800	8.87	0.32	9.19

*Net Debt, December 31, 1961, and Ratio of Net Debt to Valuation: Towns over 5,000 Population — Concluded.*

Towns (Over 5,000 Population)	Population, 1960	Valuation, 1961 including Motor Vehicles	NET DEBT, DECEMBER 31, 1961			RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise
			Inside Limit	Outside Limit				
Falmouth	13,037	\$ 57,608,262	\$537,000	\$772,000	\$1,309,000	\$2,066,000	2.27	1.32
Foxborough	10,136	38,831,515	1,520,000	1,070,000	2,590,000	6,817	6.67	0.81
Franklin	44,526	112,826,844	3,223,000	4,905,000	8,128,000	9,442,000	7.20	1.17
Grafton	10,550	19,236,314	1,773,000	2,165,000	3,938,000	2,245,000	11.25	0.42
Graftonville	10,627	12,161,154	182,000	530,000	712,000	762,000	6.27	6.97
Greenfield	6,624	13,696,248	170,000	170,000	340,000	170,000	1.24	—
Greenfield	17,690	35,204,599	1,460,000	1,185,000	2,645,000	2,664,000	7.52	0.04
Hamilton	5,488	12,203,676	411,000	1,515,000	1,926,000	1,905,000	7.53	0.61
Hanover	5,093	10,727,557	80,000	1,443,000	1,523,000	1,325,000	14.27	—
Hingham	15,378	43,156,633	985,000	2,943,000	3,928,000	80,000	19.78	0.16
Hingham	10,114	13,141,476	275,000	1,270,000	1,545,000	292,000	7.63	1.85
Holliston	10,107	13,140,774	275,000	1,880,000	2,155,000	470,000	19.60	3.10
Holliston	6,222	10,710,855	153,000	1,945,000	2,098,000	2,344,000	19.60	2.28
Hudson	9,609	12,206,494	416,000	1,965,000	2,381,000	683,000	6.40	5.39
Hull	7,095	43,780,698	878,000	1,505,000	2,383,000	945,000	5.21	5.98
Ipswich	8,544	15,805,443	386,000	1,160,000	1,546,000	2,501,000	9.84	13.82
Lee	3,271	13,962,620	—	1,350,000	1,350,000	1,482,400	9.67	0.95
Leicester	8,177	15,000,961	25,000	1,165,000	1,190,000	1,190,000	7.63	—
Lexington	27,691	83,006,379	2,889,000	6,275,000	9,164,000	9,976,000	10.96	0.97
Lincoln	5,613	10,658,421	248,000	720,000	968,000	812,000	9.08	11.93
Littleton	5,109	9,464,323	50,000	1,420,000	1,470,000	1,028,000	15.53	9.04
Longmeadow	10,565	41,197,467	1,255,000	3,032,000	4,287,000	4,287,000	10.41	17.85
Ludlow	13,805	38,049,201	795,000	2,310,000	3,105,000	3,105,000	8.16	—
Lynn	6,334	12,041,203	119,156	995,000	1,114,156	1,114,156	9.25	8.16
Lynnburg	8,398	26,893,465	565,000	1,670,000	2,235,000	2,235,000	8.31	—
Lynnfield	7,773	11,962,330	213,000	738,000	951,000	48,000	7.95	0.40
Mansfield	18,521	53,012,783	2,631,000	1,170,000	3,801,000	4,016,000	7.17	0.41
Marblehead	6,748	26,105,890	394,000	2,640,000	3,034,000	503,000	11.62	1.93
Marshfield	7,695	9,996,080	524,000	350,000	874,000	39,000	8.74	9.13
Maynard	6,021	10,849,904	80,000	1,739,000	1,819,000	1,887,000	16.76	0.39
Medford	5,108	9,288,192	65,000	1,810,000	1,875,000	15,000	20.19	0.63
Medway	28,114	42,936,838	950,000	550,000	1,500,000	1,890,000	3.49	1.10
Methuen	11,065	15,467,066	505,000	700,000	1,205,000	1,971,000	7.79	4.59
Middleborough	15,749	22,845,966	497,000	420,000	917,000	1,289,500	4.01	0.55
Milford	9,623	11,465,709	116,000	1,125,000	1,241,000	917,000	10.82	—
Milbury	26,375	68,516,213	1,095,000	400,000	1,495,000	1,241,000	10.82	—
Monkton	6,712	8,048,783	—	—	—	2,000	—	2.18
Montague	7,836	13,537,388	317,000	288,000	605,000	620,000	4.47	0.02
Natick	28,831	78,872,180	1,089,200	3,853,600	4,942,800	15,000	6.27	0.11
Needham	25,793	89,931,342	1,672,000	6,340,000	8,012,000	5,175,800	8.91	4.58
North Andover	10,908	24,729,453	675,000	840,000	1,515,000	8,042,000	8.91	0.29
North Attleborough	14,777	26,701,005	605,000	1,805,000	2,410,000	2,020,000	6.12	0.82
Northborough	6,687	19,562,787	70,000	275,000	345,000	585,000	8.28	6.94
Northbridge	10,800	11,986,168	204,750	360,000	564,750	428,000	1.76	2.19
North Reading	8,331	15,265,635	306,000	1,930,000	2,236,000	564,750	4.71	—
Norton	6,818	8,185,303	56,000	1,067,000	1,123,000	437,500	14.65	2.86
Norwell	5,207	15,806,415	190,000	1,135,000	1,325,000	250,200	13.72	3.06
Norwell	5,207	15,806,415	190,000	1,135,000	1,325,000	240,000	8.38	1.52



Norwood	24,898	58,853,503	1,646,000	990,000	2,636,000	509,000	3,145,000	4.48	0.86	5.34
Orange	6,154	7,847,936	—	—	—	43,000	43,000	—	0.55	0.55
Oxford	9,282	17,487,190	290,000	556,000	846,000	—	846,000	4.84	—	—
Palmer	10,385	14,906,571	—	—	—	—	—	—	—	—
Plymouth	14,445	43,413,665	399,000	—	399,000	171,000	570,000	0.92	0.39	1.31
Randolph	18,900	934,000	934,000	4,771,000	5,705,000	352,000	6,057,000	14.18	0.88	15.96
Reading	19,259	40,230,228	1,210,000	1,870,000	3,082,000	1,435,000	4,517,000	6.91	3.36	10.27
Rockland	13,110	44,534,475	255,000	1,170,000	2,323,000	148,000	2,471,000	13.41	0.82	14.23
Saugus	20,660	40,133,266	876,000	2,258,000	3,134,000	85,000	3,219,000	7.81	0.21	8.02
Seaboard	1,214	38,075,770	1,090,000	2,598,000	3,548,000	72,000	3,620,000	9.32	0.19	9.51
Seekonk	18,399	20,413,000	—	2,598,000	2,598,000	—	2,598,000	4.73	—	—
Sharon	1,670	26,516,162	473,000	2,300,000	2,785,000	—	2,785,000	10.50	0.19	10.69
Shirley	3,202	3,719,205	485,000	2,300,000	2,785,000	50,000	2,835,000	9.68	—	—
Shrewsbury	16,622	32,556,617	385,000	300,000	360,000	—	360,000	8.79	0.61	9.40
Sonnet	12,196	11,424,634	1,175,000	2,475,000	2,460,000	200,000	2,660,000	3.78	0.90	4.28
South Bridge	16,523	22,111,829	808,000	355,000	1,163,000	375,000	1,538,000	5.39	0.14	5.53
South Hadley	14,966	26,312,897	356,000	2,755,000	3,106,000	—	3,106,000	11.80	—	11.80
Southwick	5,139	7,469,495	22,000	1,590,000	1,612,000	—	1,612,000	21.58	—	21.58
Spencer	7,838	7,657,431	30,360	10,000	40,360	—	40,360	0.53	—	0.53
Stonham	17,821	35,850,415	686,000	1,275,000	1,961,000	305,000	2,266,000	5.47	0.85	6.32
Stoughton	16,328	27,183,546	702,500	3,398,000	4,100,500	295,000	4,395,500	15.08	1.09	16.17
Sudbury	7,447	21,645,611	318,400	2,590,000	2,908,400	—	2,908,400	13.44	—	—
Swampscott	13,294	39,763,153	805,000	1,510,000	2,318,000	295,000	2,613,000	5.82	0.74	6.56
Swansea	9,916	12,218,563	136,800	665,000	801,800	—	801,800	6.56	—	6.56
Templeton	5,371	9,677,040	16,000	—	16,000	383,000	389,000	0.16	3.96	4.12
Tewksbury	15,902	19,359,811	548,000	1,555,000	2,083,000	1,220,000	3,303,000	10.74	6.29	17.03
Uxbridge	7,789	10,458,740	170,000	320,000	490,000	—	490,000	6.71	0.83	7.54
Wakefield	24,295	68,216,108	937,000	3,641,000	4,578,000	568,000	5,146,000	8.07	—	8.07
Walpole	14,068	36,097,303	1,021,000	1,890,000	2,911,000	—	2,911,000	5.56	0.25	5.81
Ware	7,517	12,678,170	705,000	705,000	705,000	31,000	736,000	5.58	—	5.58
Wareham	9,461	23,779,778	391,600	935,000	1,326,600	—	1,326,600	4.38	—	4.38
Watertown	39,092	89,713,304	3,090,000	840,000	3,930,000	—	3,930,000	13.65	0.52	14.17
Wayland	10,444	28,667,194	198,000	3,715,000	3,913,000	148,000	4,061,000	6.20	—	6.20
Webster	13,680	25,859,484	955,000	650,000	1,605,000	—	1,605,000	4.63	—	4.63
Wellesley	26,071	85,786,829	2,828,000	1,140,000	3,968,000	—	3,968,000	9.34	0.55	9.89
Westborough	9,599	14,267,821	282,000	1,050,000	1,332,000	79,000	1,411,000	14.79	—	14.79
West Boylston	5,526	11,850,913	152,900	1,600,000	1,752,900	—	1,752,900	14.87	1.02	15.89
West Bridgewater	5,061	9,521,815	391,000	1,025,000	1,416,000	316,500	1,732,500	7.35	2.66	10.01
Westford	6,261	11,879,899	138,000	735,000	873,000	26,000	899,000	9.70	0.08	9.78
Weston	8,261	32,938,629	563,000	2,332,000	3,195,000	—	3,195,000	4.21	—	4.21
Westport	6,641	14,527,561	281,000	330,000	611,000	—	611,000	4.82	0.72	5.54
West Springfield	24,924	82,647,425	2,300,000	3,980,000	3,980,000	595,000	4,575,000	8.22	0.43	8.65
Westwood	10,354	28,418,985	842,000	2,455,000	3,297,000	—	3,297,000	11.60	—	11.60
Weymouth	48,177	130,507,525	5,163,000	5,506,000	10,729,000	555,000	11,284,000	3.07	—	3.07
Whitman	10,485	14,691,201	18,000	453,000	453,000	—	453,000	3.07	—	3.07
Wilbraham	7,387	17,158,892	205,000	645,000	850,000	90,000	940,000	4.95	0.53	5.48
Williamstown	7,322	14,460,201	150,000	—	150,000	110,000	260,000	1.04	0.76	1.80
Wilmington	12,475	30,256,581	643,000	3,155,000	3,828,000	376,200	4,204,200	12.65	1.25	13.90
Winchendon	6,237	12,700,681	464,197	670,000	1,134,197	45,000	1,179,197	8.93	0.35	9.28
Winchester	19,376	59,733,860	1,950,000	1,650,000	3,600,000	145,000	3,745,000	6.03	0.24	6.27
Winthrop	20,303	36,044,318	390,000	—	390,000	15,000	405,000	1.08	0.04	1.12
Wrentham	6,685	20,041,071	106,000	140,000	246,000	164,000	410,000	1.23	0.82	2.05
Yarmouth	5,504	26,959,258	270,000	—	270,000	560,000	830,000	1.00	2.08	3.08
141 Towns	1,861,593	\$4,334,172,708	\$91,703,113	\$203,091,600	\$294,794,713	\$31,522,874	\$326,317,557	6.80	0.73	7.53

*Net Debt, December 31, 1961, and Ratio of Net Debt to Valuation: Towns under 5,000 Population.*

Towns. (Under 5,000 Population)	Population, 1960	Valuation, 1961 including Motor Vehicles	NET DEBT, DECEMBER 31, 1961			RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise
			Inside Limit	Outside Limit				
Alford	256	\$575,427	—	—	—	—	0.36	—
Ashburnham	2,758	6,653,099	\$9,000	\$15,000	\$24,000	\$53,000	9.87	0.44
Ashtey	1,983	2,228,160	16,000	204,000	220,000	220,000	9.87	—
Asnifield	1,181	1,776,795	16,000	—	16,000	16,000	0.90	—
Avon	4,301	6,626,735	200,000	952,000	1,152,000	1,152,000	17.38	—
Barre	3,479	4,293,740	55,000	110,000	165,000	191,000	3.84	0.61
Becket	770	1,846,183	—	—	—	6,000	—	—
Berkley	1,609	1,787,809	6,000	—	6,000	86,000	0.34	—
Berlin	1,742	2,487,745	32,000	54,000	86,000	86,000	3.54	—
Bernardston	1,870	2,544,847	8,000	60,000	68,000	68,000	2.67	—
Blanford	636	1,473,492	3,205	72,000	75,205	75,295	5.09	—
Bolton	1,264	2,342,287	33,000	55,000	88,000	88,000	3.76	—
Boxborough	2,010	1,153,765	—	20,000	20,000	20,000	1.73	—
Boxford	2,367	4,907,676	7,500	134,000	141,500	134,000	2.73	—
Boynton	2,136	9,150,716	60,000	260,000	320,000	267,500	2.92	—
Brewster	1,414	5,103,778	—	—	—	60,000	1.17	—
Brookfield	1,731	3,963,136	43,000	160,000	203,000	203,000	6.36	—
Buckland	1,664	3,441,956	—	130,000	130,000	130,000	4.17	—
Carlisle	1,488	3,117,156	72,000	43,000	117,000	117,000	2.71	—
Carver	1,949	4,318,639	—	—	—	—	—	—
Charlemont	897	1,835,553	32,000	488,000	520,000	520,000	9.47	—
Charlton	3,685	5,493,900	360,000	—	360,000	360,000	1.39	—
Chatham	3,273	25,832,324	3,000	—	3,000	546,000	19.86	—
Cheshire	2,472	2,749,405	14,000	543,000	557,000	21,000	1.11	0.37
Chester	556	1,894,857	5,500	—	5,500	5,500	0.48	—
Chesterfield	238	1,147,863	6,000	—	6,000	6,000	0.26	—
Chilmark	1,741	2,291,562	22,000	55,000	77,000	77,000	5.49	—
Clarksburg	1,426	1,462,706	21,000	34,000	55,000	75,000	3.05	—
Colrain	875	2,462,111	—	40,000	40,000	40,000	2.92	—
Conway	550	1,371,554	6,000	56,000	62,000	62,000	5.61	—
Cummington	3,838	1,099,482	80,000	—	80,000	80,000	1.11	—
Deerfield	3,727	7,201,707	380,000	—	380,000	380,000	1.76	—
Dennis	3,769	21,544,296	60,000	160,000	220,000	220,000	3.71	—
Digiton	2,559	5,926,370	98,500	110,000	208,500	228,500	6.31	0.61
Douglas	2,846	3,302,673	—	468,000	468,000	468,000	4.77	—
Dover	824	9,801,974	2,000	—	2,000	2,000	0.20	—
Dunstable	4,727	979,633	239,000	947,000	1,186,000	1,429,500	7.03	1.58
Duxbury	1,533	15,413,648	42,400	107,000	149,400	167,400	6.08	—
East Brookfield	1,200	2,418,606	90,000	—	90,000	18,000	1.28	0.74
Eastham	1,474	7,013,418	130,000	78,000	208,000	208,000	2.39	—
Edgartown	8,685,493	8,685,493	—	—	—	—	—	—





*Net Debt, December 31, 1961, and Ratio of Net Debt to Valuation: Towns under 5,000 Population — Concluded.*

TOWNS, (Under 5,000 Population)	Population, 1960	Valuation, 1961 including Motor Vehicles	NET DEBT, DECEMBER 31, 1961			RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise
			Inside Limit	Outside Limit				
New Ashford	165	\$273,161	—	\$5,000	—	\$5,000	1.83	—
New Braintree	509	858,815	—	—	—	—	—	—
Newbury	2,519	5,047,503	\$110,000	255,000	—	365,000	7.23	—
New Marlborough	1,083	2,597,619	12,000	—	—	12,000	0.46	—
New Salem	397	481,419	—	58,000	—	58,000	12.05	—
North	3,471	4,793,714	16,000	128,000	\$24,500	168,500	3.01	0.51
North Brookfield	3,616	4,895,705	5,000	375,000	—	380,000	7.76	—
Northfield	2,320	3,256,091	39,000	—	—	39,000	1.20	—
Oak Bluffs	1,419	7,844,928	22,000	—	—	22,000	0.28	0.84
Oakham	524	661,461	12,000	5,000	—	17,000	2.57	—
Orleans	2,342	15,307,378	326,000	70,000	—	396,000	2.59	—
Otis	473	2,310,485	12,000	12,000	—	24,000	1.04	—
Paxton	2,399	4,898,033	55,000	260,000	—	315,000	6.43	0.12
Pelham	805	1,249,305	—	—	—	—	—	—
Pembroke	4,919	21,993,866	49,000	—	—	49,000	0.22	0.77
Pepperell	4,336	5,442,967	—	—	169,000	169,000	1.07	—
Peru	197	544,936	18,000	—	58,000	76,000	6.61	—
Petersham	890	1,873,399	10,000	—	—	10,000	0.53	—
Phillipston	695	1,018,585	10,179	6,000	—	16,179	1.59	—
Plainfield	237	608,150	—	—	—	—	—	—
Plainville	3,810	5,404,248	80,000	190,000	—	270,000	5.00	—
Plympton	821	1,481,788	18,000	42,000	—	60,000	4.05	—
Princeton	1,360	2,103,819	10,394	—	5,000	15,394	0.49	0.24
Provincetown	3,389	11,547,880	337,000	240,000	287,000	864,000	5.00	2.48
Raynham	4,150	7,825,143	186,000	574,000	—	760,000	9.71	—
Rehoboth	4,953	17,037,656	62,000	308,000	—	370,000	2.17	—
Richmond	890	1,649,921	—	—	—	—	—	—
Rochester	1,559	2,274,644	21,000	96,000	—	117,000	5.14	—
Rockport	4,616	27,343,121	461,000	620,000	8,000	1,089,000	3.95	0.03
Rowe	231	7,835,745	—	470,000	—	470,000	6.00	—
Rowley	2,783	3,979,051	—	245,000	234,000	479,000	6.16	5.88
Royalston	800	1,111,148	7,000	—	—	7,000	0.63	—
Russell	1,366	3,326,028	55,000	240,000	—	295,000	8.87	—
Rutland	3,253	8,337,386	129,000	—	—	129,000	1.55	—
Salisbury	3,154	6,338,837	221,000	175,000	—	396,000	6.23	—
Sandisfield	536	1,566,049	38,000	—	—	38,000	2.43	—
Sandwich	2,082	8,558,548	85,000	380,000	—	465,000	5.43	—
Savoy	277	433,185	—	—	—	—	—	—
Sheffield	2,138	4,426,351	—	—	—	—	—	—
Sherburne	1,739	3,342,089	6,000	—	—	6,000	0.18	—
Sherborn	1,806	7,894,593	—	455,000	—	455,000	5.76	—
Shutesbury	265	821,865	—	—	—	—	—	—

Southampton	2,192	3,506,647	14,000	365,000	379,000	—	284,000	379,000	10,81	—	10,81
Southborough	3,996	8,410,912	81,000	495,000	576,000	—	18,000	576,000	6,85	3,37	10,22
Stonington	3,183	4,965,836	35,000	525,000	560,000	—	—	578,000	11,28	0,36	11,64
Stockbridge	2,161	5,557,319	70,000	—	70,000	—	—	70,000	1,26	—	1,26
Sow	2,573	5,164,645	40,000	351,000	391,000	—	—	391,000	7,57	—	7,57
Sturbridge	3,604	4,693,234	95,000	143,000	238,000	—	2,000	240,000	5,07	0,04	5,11
Sunderland	1,279	3,035,839	27,000	27,000	27,000	—	—	27,000	0,89	—	0,89
Sutton	3,638	7,859,700	60,000	340,000	400,000	—	—	400,000	5,09	—	5,09
Tisbury	2,169	6,993,592	49,000	—	49,000	—	—	49,000	0,70	—	0,70
Tolland	101	627,191	—	—	—	—	—	—	—	—	—
Topsheld	3,351	9,075,662	66,000	102,000	168,000	—	169,500	337,500	1,85	1,87	3,72
Townsend	3,650	6,803,663	67,900	45,000	112,900	—	12,000	124,900	1,66	0,18	1,84
Truro	1,002	3,259,095	60,000	—	60,000	—	—	60,000	1,13	—	1,13
Tyngsborough	3,302	3,570,002	5,000	370,000	375,000	—	—	375,000	10,50	—	10,50
Tyringham	197	1,018,694	—	—	—	—	—	—	—	—	—
Upton	3,127	4,974,680	20,000	54,000	74,000	—	212,000	286,000	1,49	4,26	5,75
Wales	659	1,202,921	—	—	—	—	—	—	—	—	—
Warren	3,383	4,195,000	39,000	—	39,000	—	—	39,000	0,93	—	0,93
Warwick	426	759,906	9,700	21,000	30,700	—	—	30,700	4,04	—	4,04
Washington	290	413,507	4,500	41,000	45,500	—	—	45,500	11,00	—	11,00
Wellfleet	1,404	7,293,339	—	—	—	—	—	—	—	—	—
Wendell	292	500,830	—	—	—	—	—	—	—	—	—
Wenham	2,798	8,431,377	135,000	245,000	380,000	—	210,000	590,000	4,48	2,48	6,96
West Brookfield	2,053	3,002,055	18,000	124,000	142,000	—	19,400	161,400	4,73	0,65	5,38
Westhampton	583	1,352,060	3,000	—	3,000	—	—	3,000	0,22	—	0,22
Westminster	4,022	5,304,650	86,000	210,000	296,000	—	415,000	711,000	5,58	7,82	13,40
West Newbury	1,844	2,185,248	—	—	—	—	17,300	17,300	—	0,79	0,79
West Stockbridge	1,244	1,671,186	66,000	66,000	132,000	—	—	132,000	7,90	—	7,90
West Tisbury	360	1,983,095	13,600	—	13,600	—	—	13,600	0,69	—	0,69
Whately	1,037	1,990,119	—	—	—	—	—	—	—	—	—
Williamsburg	2,186	4,724,702	21,500	70,000	91,500	—	7,000	98,500	1,93	0,15	2,08
Windsor	384	809,948	6,000	—	6,000	—	—	6,000	0,74	—	0,74
Worthington	597	1,431,845	—	6,000	6,000	—	—	6,000	0,42	—	0,42
171 Towns	338,413	\$804,956,771	\$9,066,108	\$25,186,000	\$34,252,108	\$4,783,700	\$39,035,808	4,26	0,59	4,85	

*Net Debt, December 31, 1961, and Ratio of Net Debt to Valuation: Aggregate.*

	Population, 1960	Valuation, 1961 including Motor Vehicles	NET DEBT, DECEMBER 31, 1961				RATIO OF NET DEBT TO VALUATION			
			GENERAL DEBT			Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise	Total
			Inside Limit	Outside Limit	Total					
39 Cities	2,948,572	\$6,297,339,158	\$138,047,820	\$191,491,984	\$329,539,804	\$56,981,800	\$386,521,604	5.23	0.91	6.14
141 Towns over 5,000	1,861,593	4,335,174,718	91,703,113	203,091,600	294,794,713	31,522,874	326,317,587	0.80	0.73	1.53
171 Towns under 5,000	338,413	804,956,771	9,066,108	25,186,000	34,252,108	4,783,700	39,035,808	4.26	0.59	4.85
Aggregate	5,148,578	\$11,437,467,647	\$238,817,041	\$419,769,584	\$658,586,625	\$93,288,374	\$751,874,999	5.76	0.81	6.57



*Net Funded or Fixed Debt and Assessed Valuation.*

YEARS.	ASSESSED VALUATION		NET FUNDED OR FIXED DEBT		Ratio of Net Funded or Fixed Debt to Assessed Valuation
	Amount	Yearly Increase	Amount	Yearly Increase	
1910 . . . . .	\$3,907,892,598	-	\$168,546,115	-	4.31
1920 . . . . .	5,354,086,810	\$450,310,862	190,925,837	\$2,713,047	3.57
1930 . . . . .	7,563,793,886	74,126,826	301,710,107	17,578,305	3.99
1940 . . . . .	6,371,829,918	131,851,047	274,452,834	12,173,136	4.31
1945 . . . . .	6,328,836,936	38,050,730	169,222,846	19,618,452	2.67
1946 . . . . .	6,491,971,971	163,135,035	170,103,891	881,045	2.62
1947 . . . . .	6,851,587,121	359,615,150	186,884,448	16,780,557	2.73
1948 . . . . .	7,185,410,411	333,823,290	215,679,218	28,794,770	3.00
1949 . . . . .	7,584,248,785	398,838,374	228,007,040	12,327,822	3.01
1950 . . . . .	7,815,703,965	231,455,180	261,676,578	33,669,538	3.35
1951 . . . . .	8,181,694,758	365,990,793	291,054,793	29,378,215	3.56
1952 . . . . .	8,296,222,172	114,527,414	337,403,193	46,348,400	4.07
1953 . . . . .	8,560,154,958	263,932,786	382,820,996	45,417,803	4.47
1954 . . . . .	8,854,924,270	294,769,312	434,064,463	51,243,467	4.90
1955 . . . . .	9,167,884,947	312,960,677	488,294,915	54,230,452	5.33
1956 . . . . .	9,417,090,770	249,205,823	518,344,791	30,049,876	5.50
1957 . . . . .	9,769,193,783	352,103,013	572,702,708	54,357,917	5.86
1958 . . . . .	10,129,734,969	360,541,186	645,490,009	72,787,301	6.37
1959 . . . . .	10,362,406,136	232,671,167	771,466,515	25,976,506	6.48
1960 . . . . .	10,705,663,480	343,257,344	714,653,132	43,186,617	6.68
1961 . . . . .	11,437,467,647	731,804,167	751,874,999	37,221,867	6.57

<sup>1</sup> Decrease.

*Aggregate Municipal Indebtedness — General and Enterprise Debt.  
All Municipalities.*

YEARS.	Total General Debt	Sinking Fund	Net General Debt	Percentage of Assessed Valuation	Total Enterprise Debt	Sinking Fund	Net Enterprise Debt	Percentage of Assessed Valuation
1910 . . . . .	\$172,449,046	\$52,204,783	\$120,244,263	3.08	\$66,118,553	\$17,816,701	\$48,301,852	1.23
1920 . . . . .	188,654,061	54,563,198	134,090,863	2.50	75,812,625	18,977,651	56,834,974	1.06
1930 . . . . .	252,066,060	35,267,595	216,798,465	2.87	99,513,493	14,601,851	84,911,642	1.12
1940 . . . . .	198,741,991	11,153,957	187,588,034	2.94	103,007,984	16,143,184	86,864,800	1.36
1945 . . . . .	100,273,599	2,933,728	97,339,871	1.54	105,743,686	33,860,711	71,882,975	1.14
1946 . . . . .	100,449,719	2,513,680	97,936,039	1.51	106,084,261	33,916,409	72,167,852	1.11
1947 . . . . .	113,435,152	2,311,799	111,123,353	1.62	109,688,215	33,927,121	75,761,094	1.11
1948 . . . . .	135,547,568	2,237,974	133,309,594	1.86	115,764,558	33,394,934	82,369,624	1.15
1949 . . . . .	180,865,773	2,223,652	178,642,121	2.36	124,415,837	75,050,919	49,364,918	0.65
1950 . . . . .	209,971,918	1,863,161	208,108,757	2.66	124,315,522	70,747,701	53,567,821	0.66
1951 . . . . .	234,475,639	1,837,627	232,638,012	2.84	127,047,875	68,631,094	58,416,781	0.72
1952 . . . . .	276,643,714	1,813,386	274,830,328	3.31	126,176,256	63,603,391	62,572,865	0.76
1953 . . . . .	313,684,798	1,832,648	311,852,150	3.64	130,857,265	59,792,417	70,968,846	0.83
1954 . . . . .	359,338,468	1,940,223	357,398,245	4.04	136,046,769	59,380,551	76,666,218	0.86
1955 . . . . .	411,225,637	4,510,126	406,715,511	4.44	141,216,400	59,636,995	81,579,405	0.89
1956 . . . . .	442,701,216	7,174,412	435,526,804	4.62	142,576,804	59,758,816	82,817,988	0.88
1957 . . . . .	491,594,572	6,625,807	484,968,765	4.96	143,843,685	56,079,743	87,763,942	0.90
1958 . . . . .	563,515,115	5,363,030	558,152,085	5.51	143,563,293	56,225,369	87,337,924	0.86
1959 . . . . .	589,030,823	3,910,583	585,120,245	5.65	139,653,254	53,306,984	86,346,270	0.81
1960 . . . . .	631,509,977	2,875,095	628,634,882	5.87	136,951,947	50,933,697	86,018,250	0.83
1961 . . . . .	660,492,854	1,906,229	658,586,625	5.76	142,063,479	48,775,105	93,288,374	0.81

# PART I

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## CITIES



TABLE I. — *Summary of Financial Transactions. Cities*

	POPULATION	Boston 697,197	Worcester 186,587	Springfield 174,463	Cambridge 107,716	New Bedford 102,477
<b>RECEIPTS</b>						
1 REVENUE						
2 General						
3 Taxes						
4 Property and poll . . .		\$133,386,220	\$24,712,749	\$20,220,357	\$16,178,821	\$9,784,810
5 Corporation and income . . .		16,618,963	4,576,675	3,920,775	2,259,131	2,526,324
6 Licenses and permits . . .		2,828,858	320,600	219,282	286,341	156,782
7 Fines and forfeits . . .		817,714	86,867	64,970	123,099	44,290
8 Grants and gifts . . .		25,960,288	4,842,140	3,851,754	2,297,519	3,406,092
9 All other . . .		466,258	179,591	21,466	2	11,001
10 Commercial						
11 Special assessments . . .		282,374	242,261	234,804	6,191	10,604
12 Privileges . . .		8,131,078	2,804,142	2,166,980	1,474,931	1,210,341
13 Departmental . . .		25,633,811	8,261,423	6,625,588	3,673,827	2,678,354
14 Public service enterprises . . .		8,130,907	1,864,686	2,788,380	1,228,293	784,092
15 Cemeteries . . .		533,834	158,923	—	63,179	48,837
16 Interest . . .		2,139,088	164,458	95,822	43,525	27,709
17 NON-REVENUE						
18 Offsets to outlays . . .		1,189,168	327,211	441,527	86,221	33,580
19 Municipal indebtedness						
20 Funded debt . . .		4,450,000	3,600,000	9,000,000	—	2,357,000
21 All other . . .		35,638,158	12,780,005	25,277,599	4,500,000	4,216,989
22 Refunds . . .		8,920,724	594,233	969,102	297,990	126,608
23 Agency, trust, and investment . . .		35,111,453	6,303,934	12,971,802	3,405,832	2,192,753
24 TOTAL RECEIPTS . . .		305,238,896	71,819,898	88,870,208	35,924,902	29,616,666
25 Balance on hand . . .		24,477,329	10,596,314	12,890,355	6,064,528	1,673,684
26 TOTAL . . .		\$329,716,225	\$82,416,212	\$101,760,563	\$41,989,430	\$31,290,350
<b>PAYMENTS</b>						
27 Maintenance						
28 Departmental						
29 General government . . .		\$4,644,182	\$1,854,435	\$1,069,238	\$752,578	\$529,485
30 Public safety . . .		31,833,949	5,041,638	5,192,390	3,106,011	2,772,778
31 Health and sanitation . . .		9,825,182	1,546,792	2,100,117	1,848,417	923,668
32 Highways . . .		8,898,049	2,528,994	2,543,263	1,061,876	810,468
33 Public welfare . . .		60,371,201	12,790,453	9,284,579	7,048,932	5,757,262
34 Veterans' services . . .		2,225,757	870,532	714,839	390,715	577,745
35 Schools . . .		35,815,125	12,453,049	12,161,232	5,124,336	5,466,965
36 Libraries . . .		3,565,404	542,801	778,924	264,744	212,908
37 Recreation . . .		4,811,417	690,413	965,649	681,791	318,428
38 Pensions . . .		17,703,795	2,285,044	2,257,243	1,442,373	1,059,144
39 Unclassified . . .		16,895,348	1,195,149	1,301,537	3,142,756	529,629
40 Public service enterprises						
41 Electric light . . .		—	—	—	—	—
42 Water . . .		5,195,920	730,797	1,439,296	775,307	447,212
43 All other . . .		835,053	383,716	107,196	—	59,911
44 Cemeteries . . .		511,378	116,725	—	156,598	153,384
45 Administration of trust funds . . .		220,932	21,209	32,432	19,553	8,884
46 Interest . . .		5,431,376	712,187	921,110	528,768	311,656
47 Outlays						
48 Departmental						
49 General government . . .		20,379	561,503	4,174	—	30,349
50 Public safety . . .		83,792	103,134	46,705	7,105	36,895
51 Health and sanitation . . .		373,417	313,651	1,072,688	55,011	141,026
52 Highways . . .		2,673,638	742,174	1,307,238	173,816	458,726
53 Public welfare . . .		441,428	951,331	6,100	17,484	2,738
54 Veterans' benefits . . .		—	—	217	—	—
55 Schools . . .		1,201,853	1,424,791	1,141,974	1,190,409	144,417
56 Libraries . . .		179,046	388,461	—	—	—
57 Recreation . . .		207,199	8,629	273,471	—	73,692
58 Unclassified . . .		1,094,726	44,188	247,992	555	212,947
59 Public service enterprises						
60 Electric light . . .		—	—	—	—	—
61 Water . . .		214,805	259,131	845,621	150,420	250,727
62 All other . . .		—	708,988	—	—	447,695
63 Cemeteries . . .		38,668	—	—	—	9,208
64 Municipal indebtedness						
65 Funded debt . . .		12,174,508	2,944,000	2,483,000	1,131,583	968,000
66 All other . . .		36,182,874	13,374,171	10,537,830	4,500,000	4,210,500
67 Refunds . . .		3,920,724	594,233	969,102	297,990	126,608
68 Agency, trust, and investment . . .		33,212,026	6,359,958	16,100,175	3,449,520	2,260,706
69 TOTAL PAYMENTS . . .		300,806,151	72,542,277	75,905,332	37,298,648	29,315,761
70 Balance on hand . . .		28,910,074	9,873,935	25,855,231	4,690,782	1,974,589
71 TOTAL . . .		\$329,716,225	\$82,416,212	\$101,760,563	\$41,989,430	\$31,290,350

	Fall River 99,942	Somerville 94,697	Lynn 94,478	Newton 92,384	Lowell 92,107	Quincy 87,409	Brockton 72,813
1							
2							
3							
4	\$9,675,373	\$11,480,298	\$12,101,390	\$16,589,581	\$9,385,070	\$12,734,029	\$8,175,792
5	2,525,546	1,762,053	2,209,023	2,228,278	1,999,051	1,920,489	1,324,503
6	157,639	116,755	168,722	79,787	174,960	119,301	84,219
7	13,082	19,021	36,084	21,961	20,545	2,840	16,371
8	2,949,209	2,135,935	3,035,352	1,289,085	2,888,466	1,633,243	2,088,134
9	13,115	-	2,066	695	21,505	-	5,559
10							
11	-	-	6,505	197,332	8,510	86,939	62,127
12	1,334,873	1,169,435	1,263,884	1,995,437	1,383,265	1,437,287	1,392,443
13	2,588,563	1,640,261	3,113,864	1,388,027	1,987,868	5,229,799	2,062,035
14	675,698	668,937	763,410	833,247	727,595	831,233	525,203
15	45,346	-	118,948	19	59,228	93,940	52,990
16	20,463	25,021	30,946	73,903	102,342	36,003	14,330
17							
18	66,980	30,576	135,142	121,745	102,588	66,398	86,555
19							
20	1,500,000	-	500,000	575,000	35,000	550,000	-
21	4,500,000	7,300,000	9,301,636	6,667,149	6,152,150	4,752,200	5,825,010
22	529,133	301,275	114,672	24,399	258,017	307,709	239,557
23	2,105,692	2,392,384	2,721,343	3,046,587	2,123,634	2,648,245	1,605,065
24	28,700,712	29,041,981	35,622,987	35,132,232	27,429,794	32,449,655	23,559,893
25	1,553,565	343,877	2,385,790	4,675,744	6,454,812	2,360,193	925,340
26	\$30,254,277	\$29,385,858	\$38,008,777	\$39,807,976	\$33,884,606	\$34,809,848	\$24,485,233
27							
28							
29	\$481,112	\$648,837	\$628,949	\$781,585	\$617,479	\$639,125	\$505,637
30	2,860,117	2,655,594	2,810,922	2,562,653	2,469,576	2,643,349	1,702,443
31	912,784	1,211,964	1,428,455	1,482,875	794,205	1,170,230	1,001,818
32	731,831	787,929	717,073	2,628,408	888,111	1,625,567	795,403
33	6,268,355	3,845,189	6,275,050	1,409,888	4,764,492	6,117,415	3,486,750
34	470,429	205,036	362,055	83,834	242,078	429,634	224,625
35	4,528,162	5,512,084	5,979,034	9,913,766	4,692,245	6,995,599	4,379,047
36	119,208	323,429	295,002	345,370	106,800	332,236	173,447
37	212,082	406,153	457,703	422,101	230,442	352,176	272,847
38	978,078	784,068	1,098,468	894,045	830,159	600,731	631,457
39	275,194	1,685,595	274,807	391,541	629,036	205,439	79,761
40							
41	-	-	-	-	-	-	-
42	473,295	593,648	618,620	680,112	480,016	682,556	332,538
43	1,375	-	-	-	-	-	-
44	94,194	-	237,484	1,552	95,227	114,819	88,911
45	13,312	16,336	13,240	12,049	12,868	13,816	294
46	169,263	269,166	301,675	692,026	462,740	438,622	317,986
47							
48							
49	11,527	5,923	-	16,434	32,750	11,712	1,625
50	71,036	16,702	21,233	36,032	7,542	55,954	-
51	57,935	151,689	242,624	255,280	513,081	172,346	363,600
52	452,225	92,063	392,195	850,914	168,860	206,539	214,623
53	95,161	5,605	-	1,915	-	90,257	-
54	-	-	-	-	-	-	-
55	63,877	21,840	363,215	1,040,943	731,581	152,501	95,504
56	4,446	33,204	-	1,520	1,158	-	-
57	13,966	27,340	-	9,428	20,882	33,048	17,739
58	330	-	15,903	-	56,390	-	-
59							
60	-	-	-	-	-	-	-
61	67,536	2,763	38,269	39,151	1,368,520	13,527	444,628
62	3,990	-	-	-	-	-	-
63	5,410	-	27,748	-	-	23,765	3,695
64							
65	354,000	669,901	1,180,845	2,234,729	970,000	1,332,654	1,155,000
66	4,500,000	6,300,000	9,300,000	6,536,297	6,631,000	4,750,000	4,860,000
67	529,133	301,275	114,672	24,399	258,017	307,709	239,557
68	2,077,671	2,305,326	2,702,388	2,881,927	1,979,403	2,695,653	1,598,026
69	26,897,034	28,878,659	35,897,629	36,230,774	30,054,658	32,206,979	22,986,961
70	3,357,243	507,199	2,111,148	3,577,202	3,829,948	2,602,869	1,498,272
71	\$30,254,277	\$29,385,858	\$38,008,777	\$39,807,976	\$33,884,606	\$34,809,848	\$24,485,233

TABLE I. — *Summary of Financial Transactions. Cities*

	POPULATION	Lawrence 70,933	Medford 64,971	Chicopee 61,553	Pittsfield 57,879	Malden 57,676
<b>RECEIPTS</b>						
1 <b>REVENUE</b>						
2 General						
3 Taxes						
4 Property and poll		\$6,694,233	\$7,453,731	\$4,040,135	\$6,365,951	\$7,689,042
5 Corporation and income		1,826,848	1,219,090	1,095,151	1,180,941	1,120,285
6 Licenses and permits		109,305	40,177	61,268	95,902	70,660
7 Fines and forfeits		19,505	17,084	6,687	16,626	19,245
8 Grants and gifts		2,141,067	1,127,537	1,940,223	2,056,572	1,233,309
9 All other		1,010	1,200	2,763	1,760	937
10 Commercial						
11 Special assessments		6,153	23,574	22,004	19,499	29,149
12 Privileges		990,985	1,100,666	732,101	866,820	815,215
13 Departmental		1,467,809	906,274	742,381	1,284,294	1,309,097
14 Public service enterprises		693,985	488,705	3,276,633	600,207	408,261
15 Cemeteries		37,223	83,500	7,397	—	61,347
16 Interest		23,299	12,418	7,556	83,238	6,612
17 <b>NON-REVENUE</b>						
18 Offsets to outlays		266,656	319,437	61,953	10,031	53,051
19 Municipal indebtedness						
20 Funded debt		1,858,000	2,785,000	1,750,000	4,500,000	653,000
21 All other		4,498,480	3,281,200	1,252,342	3,019,346	5,085,687
22 Refunds		159,459	237,910	46,580	234,063	207,955
23 Agency, trust, and investment		1,835,449	1,591,980	1,335,710	1,785,437	1,446,387
24 <b>TOTAL RECEIPTS</b>		<b>22,629,466</b>	<b>20,639,483</b>	<b>16,380,884</b>	<b>22,120,687</b>	<b>20,209,239</b>
25 Balance on hand		2,168,467	754,810	1,449,722	2,227,939	410,401
26 <b>TOTAL</b>		<b>\$24,797,933</b>	<b>\$21,444,293</b>	<b>\$17,830,606</b>	<b>\$24,348,626</b>	<b>\$20,619,640</b>
<b>PAYMENTS</b>						
27 Maintenance						
28 Departmental						
29 General government		\$419,779	\$415,578	\$367,864	\$389,353	\$424,724
30 Public safety		2,115,440	1,814,212	1,203,396	1,407,318	1,842,156
31 Health and sanitation		876,841	626,739	384,536	615,452	558,383
32 Highways		781,067	479,764	414,804	747,068	616,947
33 Public welfare		3,477,605	1,765,287	1,059,242	2,210,705	2,200,849
34 Veterans' services		139,072	100,792	176,604	163,880	223,681
35 Schools		2,759,423	4,213,009	3,605,646	4,505,282	3,563,795
36 Libraries		116,110	75,330	75,330	138,730	162,911
37 Recreation		236,323	230,328	120,132	290,078	217,265
38 Pensions		606,657	513,807	476,769	232,634	436,511
39 Unclassified		686,514	1,001,099	114,918	206,447	915,459
40 Public service enterprises						
41 Electric light		—	—	2,328,530	—	—
42 Water		490,967	344,063	381,644	194,861	350,373
43 All other		28,663	—	—	5,486	—
44 Cemeteries		77,192	112,706	19,612	—	100,042
45 Administration of trust funds		13,595	6,925	7,054	3,314	6,247
46 Interest		205,461	123,245	127,695	310,821	229,420
47 Outlays						
48 Departmental						
49 General government		13,327	2,795	—	2,086	—
50 Public safety		104,617	13,040	3,218	—	3,854
51 Health and sanitation		80,572	31,081	194,722	2,750,131	15,224
52 Highways		275,247	226,309	220,406	331,148	327,812
53 Public welfare		26,452	—	—	—	—
54 Veterans' benefits		—	—	—	—	—
55 Schools		653,118	522,147	1,565,267	923,769	130,590
56 Libraries		—	3,037	—	—	—
57 Recreation		69,548	23,764	157,595	14,765	—
58 Unclassified		520,436	—	—	—	520,064
59 Public service enterprises						
60 Electric light		—	—	156,549	—	—
61 Water		255,608	19,311	23,554	578,576	16,108
62 All other		674,144	—	—	—	—
63 Cemeteries		—	726	7,500	—	1,172
64 Municipal indebtedness						
65 Funded debt		475,000	217,956	476,500	885,000	1,083,791
66 All other		4,308,740	3,278,000	1,000,000	3,000,000	4,645,000
67 Refunds		159,459	237,910	46,580	234,063	207,955
68 Agency, trust, and investment		1,726,364	796,992	1,342,551	1,773,141	1,360,004
69 <b>TOTAL PAYMENTS</b>		<b>22,373,341</b>	<b>17,290,762</b>	<b>16,058,218</b>	<b>21,914,108</b>	<b>20,160,337</b>
70 Balance on hand		2,424,592	4,153,531	1,772,388	2,434,518	459,303
71 <b>TOTAL</b>		<b>\$24,797,933</b>	<b>\$21,444,293</b>	<b>\$17,830,606</b>	<b>\$24,348,626</b>	<b>\$20,619,640</b>



	Waltham 55,413	Holyoke 52,689	Haverhill 46,346	Everett 43,544	Fitchburg 43,021	Taunton 41,132	Revere 40,080
1							
2							
3							
4	\$6,933,021	\$5,766,603	\$5,343,005	\$6,932,895	\$4,865,091	\$2,989,234	\$5,729,509
5	1,206,348	1,391,854	881,903	1,135,365	918,869	787,474	725,893
6	83,129	81,859	45,374	62,560	51,039	46,023	73,333
7	16,907	7,571	4,895	11,630	5,201	1,275	3,287
8	875,810	1,247,560	1,395,745	935,556	815,401	688,511	724,933
9	12,007	—	7,875	331	—	8,748	29,215
10							
11	69,761	1,783	16,815	—	—	85	—
12	961,442	763,759	827,396	541,011	684,375	550,716	537,770
13	769,449	1,509,509	3,361,813	785,921	3,081,246	818,247	662,023
14	703,405	5,789,423	384,214	560,929	381,225	3,750,877	284,711
15	34,548	—	128	38,369	27,086	23,565	—
16	69,230	52,704	13,391	2,457	21,726	8,543	23,350
17							
18	162,626	103,807	95,816	13,005	87,422	1,722	19,637
19							
20	823,000	2,265,000	—	—	650,000	103,000	—
21	3,001,317	1,604,570	2,000,002	1,000,000	2,918,452	1,000,149	4,850,000
22	125,585	54,764	204,907	98,131	140,465	85,699	138,477
23	1,404,155	1,522,173	1,231,447	1,370,170	1,214,358	1,068,108	849,192
24	17,251,740	22,162,939	15,814,726	13,488,330	15,861,956	11,931,976	14,651,330
25	4,482,756	3,370,484	1,076,027	2,893,352	683,939	1,177,224	143,653
26	\$21,734,496	\$25,533,423	\$16,890,753	\$16,381,682	\$16,545,895	\$13,109,200	\$14,794,983
27							
28							
29	\$457,184	\$437,769	\$310,310	\$387,163	\$279,216	\$245,211	\$409,882
30	1,680,253	1,551,521	1,192,115	1,648,656	1,204,236	818,205	1,244,704
31	881,740	590,423	503,474	317,675	268,253	376,956	202,333
32	668,133	474,501	523,416	690,735	636,691	251,811	157,970
33	1,304,622	2,120,082	4,282,676	1,583,763	4,021,326	1,321,533	1,327,331
34	157,390	211,468	134,275	107,383	149,242	240,995	126,906
35	3,622,035	3,005,377	2,980,248	3,076,147	2,284,391	2,023,578	2,902,155
36	139,700	131,916	95,844	139,836	123,934	80,871	34,949
37	207,855	256,491	113,092	402,692	180,483	104,896	67,813
38	379,954	821,963	348,605	499,992	379,077	335,273	414,911
39	138,975	345,397	245,507	765,384	216,382	36,945	1,004,299
40							
41	—	3,423,226	—	—	—	2,770,717	—
42	427,494	484,785	289,523	414,199	275,454	204,295	189,786
43	—	—	—	—	33,456	19	—
44	69,334	—	1,200	88,674	79,614	43,732	—
45	10,690	10,497	7,334	2,734	6,631	6,250	7,175
46	352,803	318,762	164,917	126,791	98,797	167,872	164,167
47							
48							
49	5,727	2,923	16,400	806,412	—	6,105	6,300
50	8,032	23,403	9,348	12,397	—	5,278	22,481
51	427,912	224,718	585	68,601	81,908	19,173	163,456
52	495,472	703,892	159,981	41,175	173,803	116,347	141,670
53	3,438	23	206,925	22,984	—	8,879	—
54							
55	1,808,444	939,224	145,796	—	—	241	91,075
56	800	—	—	—	—	—	—
57	24,414	28,402	—	81,520	27,344	12,025	4,781
58	20,000	—	66,104	—	—	—	46,234
59							
60	—	1,897,840	—	—	—	—	—
61	145,062	133,863	78,648	—	93,061	55,070	6,415
62	—	—	—	—	—	21,646	—
63	1,566	—	—	—	—	3,490	—
64							
65	969,401	1,168,000	441,000	229,253	402,500	421,000	473,941
66	3,000,000	1,350,000	2,000,000	1,000,000	2,918,000	1,025,000	4,450,000
67	125,585	54,764	204,907	98,131	140,465	85,699	138,477
68	1,370,982	1,520,417	1,236,903	1,376,071	1,158,145	1,091,973	849,377
69	18,904,997	22,231,647	15,759,133	13,988,368	15,232,409	11,901,085	14,648,588
70	2,829,499	3,301,776	1,131,620	2,393,314	1,313,486	1,208,115	146,395
71	\$21,734,496	\$25,533,423	\$16,890,753	\$16,381,682	\$16,545,895	\$13,109,200	\$14,794,983

TABLE I. — *Summary of Financial Transactions. Cities*

	POPULATION	Salem 39,211	Beverly 36,108	Chelsea 33,749	Peabody 32,202	Woburn 31,214
<b>RECEIPTS</b>						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll . . .	\$5,412,923	\$4,206,656	\$4,455,342	\$3,437,753	\$3,324,158
5	Corporation and income . .	917,055	712,031	712,987	673,440	539,844
6	Licenses and permits . . .	66,112	36,017	63,447	64,061	29,815
7	Fines and forfeits . . .	6,475	3,612	5,597	4,862	723
8	Grants and gifts . . .	760,366	488,253	902,650	533,499	423,923
9	All other . . .	4,425	1,056	773	51	6,659
10	Commercial					
11	Special assessments . . .	385	9,294	—	280	—
12	Privileges . . .	583,741	557,392	375,770	537,975	404,427
13	Departmental . . .	909,591	601,143	871,819	1,136,458	510,002
14	Public service enterprises . .	385,583	305,517	313,488	2,379,306	186,175
15	Cemeteries . . .	25,349	29,210	125	19,900	20,045
16	Interest . . .	3,684	5,118	6,080	22,073	11,074
17	NON-REVENUE					
18	Offsets to outlays . . .	108,653	501	6,023	30,156	7,500
19	Municipal indebtedness . . .					
20	Funded debt . . .	2,720,000	335,000	225,000	1,130,000	5,880,000
21	All other . . .	2,858,732	3,181,742	3,298,074	1,005,936	516,397
22	Refunds . . .	124,502	68,537	98,165	103,039	96,046
23	Agency, trust, and investment .	1,118,518	882,864	667,759	794,901	537,724
24	<b>TOTAL RECEIPTS</b> . . .	<b>16,006,094</b>	<b>11,423,943</b>	<b>12,003,099</b>	<b>11,873,190</b>	<b>12,494,512</b>
25	Balance on hand . . .	1,315,308	519,436	673,688	1,417,677	887,291
26	<b>TOTAL</b> . . .	<b>\$17,321,402</b>	<b>\$11,943,379</b>	<b>\$12,676,787</b>	<b>\$13,290,867</b>	<b>\$13,381,803</b>
<b>PAYMENTS</b>						
27	Maintenance					
28	Departmental					
29	General government . . .	\$359,234	\$231,606	\$370,153	\$224,911	\$269,043
30	Public safety . . .	1,220,332	1,023,168	1,134,668	767,686	556,240
31	Health and sanitation . . .	509,516	331,338	330,616	335,852	221,880
32	Highways . . .	530,565	474,626	293,384	227,273	460,932
33	Public welfare . . .	1,640,072	777,049	1,803,967	1,459,411	674,481
34	Veterans' services . . .	100,681	146,676	156,161	109,910	57,029
35	Schools . . .	2,259,288	2,537,485	1,964,237	2,091,385	2,053,606
36	Libraries . . .	105,184	93,003	73,779	33,595	75,075
37	Recreation . . .	406,844	121,498	161,285	70,414	114,696
38	Pensions . . .	426,347	303,107	550,100	200,266	96,204
39	Unclassified . . .	358,848	108,348	515,567	272,412	113,950
40	Public service enterprises					
41	Electric light . . .	—	—	—	1,924,039	—
42	Water . . .	480,205	202,055	224,932	174,442	188,910
43	All other . . .	4,558	26,125	—	5,277	—
44	Cemeteries . . .	104,584	63,758	132	32,340	43,002
45	Administration of trust funds .	10,519	140	2,069	4,836	1,437
46	Interest . . .	78,940	122,254	113,047	191,882	233,650
47	Outlays					
48	Departmental					
49	General government . . .	—	—	41,079	19,398	13,402
50	Public safety . . .	9,755	11,459	4,426	74,682	49,107
51	Health and sanitation . . .	365,643	64,834	—	41,300	51,493
52	Highways . . .	298,544	164,879	39,588	147,072	26,232
53	Public welfare . . .	—	—	—	105,695	—
54	Veterans' benefits . . .	—	—	—	—	—
55	Schools . . .	264,512	242,897	45,026	601,526	1,195,276
56	Libraries . . .	—	—	—	—	—
57	Recreation . . .	3,995	—	—	6,915	1,995
58	Unclassified . . .	6,124	200	35,612	—	—
59	Public service enterprises					
60	Electric light . . .	—	—	—	—	—
61	Water . . .	66,954	24,048	1,390	57,899	137,866
62	All other . . .	—	—	—	—	—
63	Cemeteries . . .	2,880	4,334	—	1,063	—
64	Municipal indebtedness					
65	Funded debt . . .	355,000	427,000	311,293	590,500	456,974
66	All other . . .	2,850,000	3,135,000	3,233,384	1,000,000	500,000
67	Refunds . . .	124,502	68,537	98,165	103,039	96,046
68	Agency, trust, and investment .	1,422,627	856,717	631,878	783,437	425,542
69	<b>TOTAL PAYMENTS</b> . . .	<b>14,366,253</b>	<b>11,562,141</b>	<b>12,135,938</b>	<b>11,658,457</b>	<b>8,114,068</b>
70	Balance on hand . . .	2,955,149	381,238	540,849	1,632,410	5,267,735
71	<b>TOTAL</b> . . .	<b>\$17,321,402</b>	<b>\$11,943,379</b>	<b>\$12,676,787</b>	<b>\$13,290,867</b>	<b>\$13,381,803</b>



	Northampton 30,058	Melrose 29,619	Leominster 27,929	Attleboro 27,118	Westfield 26,302	Gloucester 25,789	North Adams 19,905
1							
2							
3							
4	\$2,692,902	\$3,572,955	\$2,392,104	\$2,777,598	\$2,400,106	\$3,496,083	\$1,935,891
5	493,496	599,597	646,651	589,269	504,623	553,788	488,578
6	41,119	7,697	39,099	28,929	14,427	53,057	33,916
7	3,963	1,522	2,327	1,240	5,916	2,334	3,725
8	433,943	461,873	427,833	461,378	474,204	720,015	438,952
9	650	13,862	1,956	4,010	1,048	3,936	500
10							
11	6,468	49,075	7,417	18,818	26,556	18,686	2,584
12	407,426	560,942	521,001	462,977	517,599	343,715	287,505
13	556,858	457,258	470,089	535,572	474,505	855,856	453,217
14	228,039	222,845	445,575	420,802	2,548,261	290,450	130,242
15	18,546	32,119	17,978	—	289	8,086	34,002
16	3,521	21,936	4,711	19,423	49,885	15,825	7,986
17							
18	—	45,080	63,591	14,987	54,924	24,489	25,944
19							
20	1,250,000	—	3,560,000	1,206,000	2,273,500	—	34,600
21	807,000	1,200,000	803,592	1,104,765	96,532	1,345,000	800,000
22	38,608	31,771	46,678	24,402	17,419	59,392	22,268
23	716,194	786,050	646,934	590,856	674,926	648,346	556,316
24	7,698,733	8,064,582	10,097,536	8,261,026	10,134,720	8,439,058	5,256,226
25	1,079,564	1,015,511	786,370	1,698,340	3,788,014	973,171	522,243
26	\$8,778,297	\$9,080,093	\$10,883,906	\$9,959,366	\$13,922,734	\$9,412,229	\$5,778,469
27							
28							
29	\$254,089	\$204,218	\$169,731	\$206,845	\$235,016	\$295,970	\$156,356
30	617,353	679,276	631,928	685,910	641,398	692,196	411,064
31	158,526	262,052	237,034	180,749	188,658	180,807	121,591
32	327,989	220,380	371,831	292,837	250,501	529,610	284,014
33	516,209	550,285	680,533	784,579	447,350	1,324,117	852,323
34	58,438	48,006	106,440	73,117	41,358	104,019	120,582
35	1,880,498	2,412,064	1,509,240	1,830,448	2,105,373	1,990,231	1,346,617
36	97,153	92,257	59,579	64,511	61,678	88,481	62,218
37	61,021	202,847	54,101	84,416	60,935	93,442	48,621
38	166,378	193,883	159,354	142,187	212,895	222,897	82,361
39	102,242	147,717	93,640	123,673	35,134	30,160	44,605
40							
41	—	—	—	—	1,824,897	—	—
42	114,540	151,621	172,661	224,612	167,313	196,137	80,166
43	65,089	—	—	—	21,430	—	1,341
44	30,213	72,934	42,355	—	759	6,264	46,333
45	2,617	3,696	5,425	2,610	140	2,140	2,083
46	65,555	90,060	82,495	121,069	129,819	56,731	28,219
47							
48							
49	—	2,500	15,877	5,721	1,287	—	4,420
50	12,861	8,277	29,139	10,084	6,321	5,720	6,822
51	182,626	44,710	98,091	73,097	29,336	13,936	11,679
52	104,803	172,797	148,352	55,254	226,934	108,335	112,918
53	—	—	—	—	—	—	—
54	—	—	—	—	—	—	—
55	55,489	134,006	292,623	1,529,517	2,600,268	86,895	12,328
56	—	—	—	699	—	—	—
57	—	15,521	12,043	11,995	290	10,488	10,165
58	—	—	10,000	1,550	1,828	—	99,480
59	—	—	—	—	—	—	—
60	—	—	—	—	136,841	—	—
61	13,401	26,393	161,306	343,121	541,915	96,965	16,638
62	—	—	—	—	13,175	—	3,287
63	—	—	3,203	—	—	2,967	4,650
64	—	—	—	—	—	—	—
65	195,000	210,371	249,000	364,000	399,000	259,000	109,000
66	800,000	1,200,000	800,000	1,100,000	80,000	1,369,000	800,000
67	38,608	31,771	46,678	24,402	17,419	59,392	22,268
68	712,295	845,477	609,882	519,546	646,107	604,483	547,093
69	6,632,993	8,023,119	6,852,541	8,856,549	11,134,428	8,380,383	5,449,742
70	2,145,304	1,056,974	4,031,365	1,102,817	2,788,306	1,031,846	328,727
71	\$8,778,297	\$9,080,093	\$10,883,906	\$9,959,366	\$13,922,734	\$9,412,229	\$5,778,469

TABLE I. — *Summary of Financial Transactions*  
*Cities Graded According to Population of 1960 — Concluded*

	POPULATION	Gardner 19,038	Marlborough 18,819	Newburyport 14,004	Aggregate — 39 Cities 2,948,572
<b>RECEIPTS</b>					
1	REVENUE				
2	General				
3	Taxes				
4	Property and poll	\$1,784,940	\$1,722,715	\$1,288,824	\$400,127,890
5	Corporation and income	396,577	318,953	256,033	65,764,254
6	Licenses and permits	20,218	40,354	23,926	6,096,099
7	Fines and forfeits	1,589	2,396	3,089	1,445,627
8	Grants and gifts	244,769	265,797	392,002	78,988,898
9	All other	4,423	6	—	830,459
10	Commercial				
11	Special assessments	8,494	—	—	1,474,527
12	Privileges	275,726	332,920	214,137	41,519,605
13	Departmental	267,756	288,636	492,205	90,462,448
14	Public service enterprises	153,594	193,636	204,046	45,551,815
15	Cemeteries	13,131	7,746	1,887	1,716,820
16	Interest	3,394	40,047	10,801	3,323,692
17	NON-REVENUE				
18	Offsets to outlays	16,697	62,106	6,479	4,349,984
19	Municipal indebtedness				
20	Funded debt	97,000	3,500,000	210,000	60,375,100
21	All other	510,640	1,138,400	584	179,089,835
22	Refunds	22,264	34,553	24,879	10,229,937
23	Agency, trust, and investment	483,394	362,964	276,233	103,027,269
24	<b>TOTAL RECEIPTS</b>	<b>4,304,606</b>	<b>8,311,229</b>	<b>3,405,125</b>	<b>1,094,374,259</b>
25	Balance on hand	713,157	676,543	654,310	111,960,928
26	<b>TOTAL</b>	<b>\$5,017,763</b>	<b>\$8,987,772</b>	<b>\$4,059,435</b>	<b>\$1,206,335,187</b>
<b>PAYMENTS</b>					
27	Maintenance				
28	Departmental				
29	General government	\$107,337	\$188,378	\$96,559	\$21,066,121
30	Public safety	367,664	338,088	267,359	93,407,962
31	Health and sanitation	171,136	85,218	102,998	33,867,283
32	Highways	236,903	430,312	186,649	35,577,685
33	Public welfare	382,180	443,366	695,698	167,126,207
34	Veterans' services	80,770	67,551	56,952	10,056,657
35	Schools	872,032	853,041	960,916	178,228,191
36	Libraries	43,948	34,969	49,153	9,455,127
37	Recreation	102,833	48,573	44,951	13,914,177
38	Pensions	115,664	126,087	66,203	39,075,191
39	Unclassified	75,808	43,138	28,825	34,377,185
40	Public service enterprises				
41	Electric light	—	—	—	12,271,409
42	Water	119,189	158,471	155,150	19,307,165
43	All other	3,421	—	712	1,585,828
44	Cemeteries	28,137	26,235	8,170	2,669,594
45	Administration of trust funds	2,127	5,794	3,988	522,992
46	Interest	37,934	107,588	20,575	14,427,144
47	Outlays				
48	Departmental				
49	General government	8,264	11,124	9,167	1,690,690
50	Public safety	34,784	3,078	—	958,313
51	Health and sanitation	150,622	72,189	20,118	8,990,105
52	Highways	122,181	161,634	48,645	12,884,441
53	Public welfare	—	—	—	1,986,415
54	Veterans' benefits	1,450	—	—	1,667
55	Schools	50,295	1,321,638	7,669	22,792,541
56	Libraries	—	4,763	—	617,134
57	Recreation	24,587	1,200	—	1,228,746
58	Unclassified	—	—	—	3,000,663
59	Public service enterprises				
60	Electric light	—	—	—	2,191,233
61	Water	107,693	382,181	132,658	7,210,802
62	All other	—	—	—	1,872,925
63	Cemeteries	4,201	—	—	146,246
64	Municipal indebtedness				
65	Funded debt	172,800	180,000	93,000	39,213,500
66	All other	510,000	1,375,500	—	162,410,296
67	Refunds	22,264	34,553	24,879	10,229,937
68	Agency, trust, and investment	499,372	370,464	246,833	102,947,452
69	<b>TOTAL PAYMENTS</b>	<b>4,455,596</b>	<b>6,875,133</b>	<b>3,327,827</b>	<b>1,067,309,024</b>
70	Balance on hand	562,167	2,112,639	731,608	139,026,163
71	<b>TOTAL</b>	<b>\$5,017,763</b>	<b>\$8,987,772</b>	<b>\$4,059,435</b>	<b>\$1,206,335,187</b>



TABLE II. — *Debt Transactions for 1961*

CITIES	ISSUED			
	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans
1. BOSTON . . . . .	\$4,450,000	—	—	\$35,000,000
2. WORCESTER . . . . .	3,400,000	\$200,000	—	10,000,000
3. SPRINGFIELD . . . . .	6,000,000	3,000,000	\$325,000	23,000,000
4. CAMBRIDGE . . . . .	—	—	—	4,500,000
5. NEW BEDFORD . . . . .	2,197,000	160,000	210,500	4,000,000
6. FALL RIVER . . . . .	1,000,000	500,000	—	4,500,000
7. SOMERVILLE . . . . .	—	—	—	6,800,000
8. LYNN . . . . .	500,000	—	—	9,300,000
9. NEWTON . . . . .	575,000	—	—	6,000,000
10. LOWELL . . . . .	—	35,000	35,000	6,000,000
11. QUINCY . . . . .	550,000	—	—	4,750,000
12. BROCKTON . . . . .	—	—	950,000	4,800,000
13. LAWRENCE . . . . .	930,000	928,000	—	4,000,000
14. MEDFORD . . . . .	2,785,000	—	768,000	2,500,000
15. CHICOPEE . . . . .	1,750,000	—	250,000	1,000,000
16. PITTSFIELD . . . . .	3,900,000	600,000	—	3,000,000
17. MALDEN . . . . .	653,000	—	500,000	4,550,000
18. WALTHAM . . . . .	823,000	—	—	3,000,000
19. HOLYOKE . . . . .	500,000	1,765,000	300,000	1,300,000
20. HAVERHILL . . . . .	—	—	—	2,000,000
21. EVERETT . . . . .	—	—	—	1,000,000
22. FITCHBURG . . . . .	170,000	480,000	18,000	2,900,000
23. TAUNTON . . . . .	103,000	—	—	1,000,000
24. REVERE . . . . .	—	—	—	4,850,000
25. SALEM . . . . .	1,520,000	1,200,000	—	2,850,000
26. BEVERLY . . . . .	285,000	50,000	335,000	2,800,000
27. CHELSEA . . . . .	225,000	—	—	3,070,000
28. PEABODY . . . . .	1,130,000	—	—	1,000,000
29. WOBURN . . . . .	5,880,000	—	—	500,000
30. NORTHAMPTON . . . . .	1,250,000	—	—	800,000
31. MELROSE . . . . .	—	—	—	1,200,000
32. LEOMINSTER . . . . .	3,560,000	—	200,000	600,000
33. ATTLEBORO . . . . .	1,170,000	36,000	300,000	800,000
34. WESTFIELD . . . . .	1,555,500	718,000	80,000	—
35. GLOUCESTER . . . . .	—	—	—	1,300,000
36. NORTH ADAMS . . . . .	28,800	5,800	—	800,000
37. GARDNER . . . . .	—	97,000	—	510,000
38. MARLBOROUGH . . . . .	3,205,000	295,000	726,500	400,000
39. NEWBURYPORT . . . . .	—	210,000	—	—
39 Cities . . . . .	\$50,095,300	\$10,279,800	\$4,998,000	\$166,380,000

*Classified by Character of Obligation*

	Highway Re- imbursement and Airport Grant Loans	PAID				Highway Re- imbursement and Airport Grant Loans
		General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	
1.	-	\$9,196,000	\$2,280,000	\$500,000	\$35,000,000	-
2.	-	2,292,000	652,000	500,000	10,000,000	-
3.	-	1,877,000	606,000	-	8,100,000	-
4.	-	701,000	45,000	-	4,500,000	-
5.	-	750,000	218,000	210,500	4,000,000	-
6.	-	331,000	23,000	-	4,500,000	-
7.	-	516,000	15,000	-	5,800,000	-
8.	-	1,128,000	33,000	-	9,300,000	-
9.	-	1,890,000	124,000	-	6,000,000	-
10.	\$117,150	769,000	201,000	35,000	6,500,000	\$96,000
11.	-	1,131,000	15,000	-	4,750,000	-
12.	75,000	860,000	295,000	-	4,800,000	60,000
13.	88,000	407,000	68,000	-	4,000,000	-
14.	-	52,000	2,000	778,000	2,500,000	-
15.	-	241,000	235,500	-	1,000,000	-
16.	-	660,000	225,000	-	3,000,000	-
17.	33,000	1,001,000	-	500,000	4,100,000	45,000
18.	-	852,000	48,000	-	3,000,000	-
19.	-	688,000	480,000	50,000	1,300,000	-
20.	-	377,000	64,000	-	2,000,000	-
21.	-	140,000	-	-	1,000,000	-
22.	-	284,500	118,000	18,000	2,900,000	-
23.	-	131,000	290,000	-	1,000,000	25,000
24.	-	377,000	53,000	-	4,450,000	-
25.	-	269,000	86,000	-	2,850,000	-
26.	46,500	372,000	55,000	335,000	2,800,000	-
27.	-	220,000	-	-	3,000,000	-
28.	-	373,000	217,500	-	1,000,000	-
29.	-	302,000	70,000	-	500,000	-
30.	-	180,000	15,000	-	800,000	-
31.	-	130,000	-	-	1,200,000	-
32.	-	143,000	106,000	200,000	600,000	-
33.	-	193,000	171,000	300,000	800,000	-
34.	-	342,000	57,000	80,000	-	-
35.	45,000	219,000	40,000	-	1,300,000	69,000
36.	-	89,000	20,000	-	800,000	-
37.	-	160,000	12,800	-	510,000	-
38.	-	113,000	67,000	920,000	400,000	55,500
39.	-	65,000	28,000	-	-	-
	\$404,650	\$29,821,500	\$7,035,800	\$4,426,500	\$150,060,000	\$350,500





PART II

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TOWNS OVER 10,000 POPULATION

TABLE I. — *Summary of Financial Transactions. Towns*

	POPULATION	Brookline 54,044	Arlington 49,953	Weymouth 48,177	Frammingham 44,526	Watertown 39,092
<b>RECEIPTS</b>						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll	\$9,476,664	\$6,796,432	\$6,894,025	\$6,607,080	\$5,355,109
5	Corporation and income	1,605,442	897,613	1,006,529	801,907	798,440
6	Licenses and permits	66,491	6,937	28,813	90,841	45,313
7	Fines and forfeits	57,892	3,725	1,643	8,157	6,230
8	Grants and gifts	841,594	811,018	969,434	667,825	530,098
9	All other	8,670	3,597	929	—	1,694
10	Commercial					
11	Special assessments	14,041	105,706	87,380	7,325	27,518
12	Privileges	1,358,932	948,426	717,940	579,982	697,046
13	Departmental	1,111,998	615,303	721,349	994,904	529,365
14	Public service enterprises	568,231	345,302	449,133	420,069	349,132
15	Cemeteries	22,766	57,282	—	24,542	13,785
16	Interest	33,682	28,278	88,369	14,638	15,194
17	NON-REVENUE					
18	Offsets to outlays	—	—	89,205	149,300	35,313
19	Municipal indebtedness					
20	Funded debt	—	100,000	940,000	1,350,000	—
21	All other	1,300,000	2,300,000	397,417	1,521,219	1,300,003
22	Refunds	80,081	59,297	89,877	106,618	74,878
23	Agency, trust, and investment	720,461	1,262,672	1,066,524	1,283,214	1,026,345
24	<b>TOTAL RECEIPTS</b>	<b>17,266,945</b>	<b>14,341,588</b>	<b>13,548,567</b>	<b>14,627,621</b>	<b>10,805,463</b>
25	Balance on hand	3,423,364	2,091,778	4,996,538	2,696,430	2,001,979
26	<b>TOTAL</b>	<b>\$20,690,309</b>	<b>\$16,433,366</b>	<b>\$18,545,105</b>	<b>\$17,324,051</b>	<b>\$12,807,442</b>
<b>PAYMENTS</b>						
27	Maintenance					
28	Departmental					
29	General government	\$586,879	\$532,347	\$332,940	\$339,427	\$286,279
30	Public safety	2,380,775	1,264,173	1,153,671	1,069,340	1,294,914
31	Health and sanitation	989,190	510,733	447,410	654,033	544,977
32	Highways	798,583	730,610	403,563	554,065	508,838
33	Public welfare	1,486,062	872,167	935,700	791,113	891,536
34	Veterans' services	147,454	78,018	165,068	76,870	99,048
35	Schools	3,929,150	3,306,846	4,158,881	4,281,036	2,422,550
36	Libraries	420,970	236,255	160,271	172,618	178,511
37	Recreation	924,343	210,491	167,904	127,647	174,814
38	Pensions	646,004	247,323	169,565	230,163	351,339
39	Unclassified	1,034,900	599,761	192,881	218,947	450,321
40	Public service enterprises					
41	Electric light	—	—	—	—	—
42	Water	464,594	310,301	312,044	308,151	294,833
43	All other	—	—	—	—	—
44	Cemeteries	59,802	63,502	—	30,330	27,553
45	Administration of trust funds	5,493	234	5,620	6,768	8,458
46	Interest	181,310	156,765	329,499	251,167	171,367
47	Outlays					
48	Departmental					
49	General government	2,774	7,757	47,724	4,828	2,169
50	Public safety	138,570	32,657	31,644	286,797	10,524
51	Health and sanitation	25,763	38,753	694,457	243,090	213,186
52	Highways	115,920	401,764	395,078	442,307	117,462
53	Public welfare	—	199	—	2,660	199
54	Veterans' benefits	—	—	—	—	—
55	Schools	54,240	676,155	1,705,743	1,095,614	371,510
56	Libraries	269,942	60,114	225	38,947	457
57	Recreation	137,037	5,327	13,300	31,130	2,800
58	Unclassified	—	—	203,985	50,000	63,890
59	Public service enterprises					
60	Electric light	—	—	—	—	—
61	Water	24,914	59,629	131,705	522,192	24,903
62	All other	—	—	—	—	—
63	Cemeteries	514	8,115	—	—	6,803
64	Municipal indebtedness					
65	Funded debt	536,507	527,060	911,622	699,302	495,977
66	All other	1,300,000	2,300,000	390,000	1,515,000	1,300,000
67	Refunds	80,081	59,297	89,877	106,618	74,878
68	Agency, trust, and investment	698,043	1,191,271	1,045,617	1,291,701	1,049,000
69	<b>TOTAL PAYMENTS</b>	<b>17,439,814</b>	<b>14,487,624</b>	<b>14,625,994</b>	<b>15,441,861</b>	<b>11,439,096</b>
70	Balance on hand	3,250,495	1,945,742	3,919,111	1,882,190	1,368,346
71	<b>TOTAL</b>	<b>\$20,690,309</b>	<b>\$16,433,366</b>	<b>\$18,545,105</b>	<b>\$17,324,051</b>	<b>\$12,807,442</b>

	Braintree 31,069	Natick 28,831	Belmont 28,715	Methuen 28,114	Lexington 27,691	Milton 26,375	Wellesley 26,071
1							
2							
3							
4	\$4,433,624	\$4,436,749	\$3,629,074	\$2,646,490	\$5,505,109	\$3,630,677	\$4,382,578
5	637,994	520,094	627,748	504,936	505,133	576,753	599,788
6	26,934	19,344	7,280	25,203	17,314	17,714	8,493
7	624	4,504	2,841	1,578	2,174	174	5,409
8	590,505	827,449	261,573	440,176	453,551	231,362	345,413
9	29,042	229	301	290	709	-	5,430
10							
11	68,205	38,178	24,748	27,137	103,568	52,759	46,628
12	624,565	769,474	683,401	451,363	543,763	647,285	773,525
13	614,020	1,531,191	261,909	353,659	423,036	293,276	438,018
14	2,540,477	235,136	1,685,184	264,818	247,886	223,133	1,883,323
15	2,335	-	37,705	13,265	16,239	50,176	
16	63,886	14,107	5,667	11,962	24,451	11,910	24,709
17							
18	18,890	16,971	78,507	-	66,850	60,969	32,976
19							
20	250,000	542,000	-	28,000	730,000	-	360,000
21	1,800,713	1,581,779	-	900,007	1,501,007	1,400,000	1,200,377
22	90,037	62,751	62,153	46,754	71,115	32,162	48,820
23	851,513	681,100	821,906	561,710	783,006	711,460	983,853
24	12,643,364	11,281,056	8,189,997	6,277,348	10,994,911	7,939,810	11,139,340
25	3,331,138	1,116,355	2,311,930	1,078,530	2,784,785	908,176	2,075,651
26	\$15,974,502	\$12,397,411	\$10,501,927	\$7,355,878	\$13,779,696	\$8,847,986	\$13,214,991
27							
28							
29	\$155,519	\$238,589	\$237,539	\$129,253	\$313,742	\$191,100	\$200,004
30	695,943	787,357	733,709	531,614	547,574	855,492	659,363
31	352,862	296,623	403,531	273,098	262,169	273,611	381,301
32	222,474	281,113	426,476	281,849	381,008	275,812	398,022
33	403,206	1,361,216	354,796	736,802	202,702	264,006	237,231
34	78,412	50,152	25,164	45,062	10,411	30,588	25,910
35	3,166,691	2,999,498	1,968,327	1,486,843	3,573,724	1,962,975	3,006,385
36	80,231	91,002	87,482	-	120,442	139,586	110,378
37	111,334	97,227	112,474	42,037	104,263	75,621	202,303
38	141,118	104,673	163,566	113,841	76,229	229,006	160,626
39	119,265	200,223	271,328	47,674	88,205	260,896	44,279
40							
41	1,275,466	-	982,176	-	-	-	1,151,846
42	303,062	135,527	191,247	178,822	143,235	227,424	339,596
43	-	-	-	-	-	-	-
44	3,794	-	62,360	29,302	41,870	85,883	-
45	2,557	5,404	4,227	1,120	6,303	5,154	6,770
46	334,947	146,462	29,982	66,284	279,677	117,731	105,638
47							
48							
49	23,564	14,491	-	-	-	4,732	35,413
50	17,549	18,567	21,737	17,809	38,000	12,647	11,211
51	357,066	192,925	135,983	128,216	582,515	134,494	136,698
52	166,656	94,845	183,016	184,689	285,926	164,333	98,176
53	1,100	-	-	17,644	-	1,975	-
54	-	-	-	-	-	-	-
55	1,763,102	572,971	57,922	7,918	560,857	24,827	544,429
56	2,097	600	-	-	1,233	5,838	6,726
57	14,955	4,123	7,585	3,400	34,662	1,542	36,075
58	-	-	300	4,955	-	-	-
59							
60	401,832	-	76,979	-	-	-	485,829
61	34,674	54,527	71,580	399,456	57,676	39,135	187,815
62	-	-	-	-	-	-	-
63	513	-	7,428	6,004	4,217	6,456	-
64							
65	906,487	567,321	44,359	180,000	782,341	339,688	401,032
66	1,800,000	1,560,000	-	900,000	1,500,000	1,400,000	1,200,000
67	90,037	62,751	62,153	46,754	71,115	32,162	48,820
68	841,296	807,314	799,179	575,945	764,525	678,044	955,858
69	13,867,809	10,745,501	7,522,605	6,436,391	10,834,621	7,840,758	11,177,734
70	2,106,693	1,651,910	2,979,322	919,487	2,945,075	1,007,228	2,037,257
71	\$15,974,502	\$12,397,411	\$10,501,927	\$7,355,878	\$13,779,696	\$8,847,986	\$13,214,991

TABLE I. — *Summary of Financial Transactions.* Towns

POPULATION		Needham 25,793	West Springfield 24,924	Norwood 24,898	Wakefield 24,295	Dedham 23,869
<b>RECEIPTS</b>						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll	\$4,730,589	\$3,904,702	\$3,204,673	\$2,881,152	\$3,339,574
5	Corporation and income	516,062	552,847	566,271	438,825	457,002
6	Licenses and permits	13,345	33,445	31,398	16,789	37,120
7	Fines and forfeits	3,043	4,023	6,091	2,797	3,582
8	Grants and gifts	287,302	276,223	275,923	477,454	318,720
9	All other	—	9,064	9,474	1,400	600
10	Commercial					
11	Special assessments	160,768	15,374	9,783	75,631	104,958
12	Privileges	764,706	469,856	392,982	508,230	451,428
13	Departmental	1,100,615	415,764	326,702	385,216	300,733
14	Public service enterprises	299,023	277,929	1,824,159	2,230,553	—
15	Cemeteries	—	—	21,787	15,484	12,606
16	Interest	43,222	5,463	22,126	29,387	17,975
17	NON-REVENUE					
18	Offsets to outlays	54,087	47,859	132,215	38,906	27,020
19	Municipal indebtedness					
20	Funded debt	—	1,000,000	—	100,000	777,000
21	All other	—	2,001,610	—	33,933	1,000,381
22	Refunds	53,337	28,544	49,260	40,959	37,132
23	Agency, trust, and investment	856,442	783,939	571,544	724,664	1,039,614
24	TOTAL RECEIPTS	8,882,541	9,826,642	7,444,388	8,001,380	7,925,445
25	Balance on hand	3,516,042	286,230	2,784,272	1,947,145	1,869,009
26	TOTAL	\$12,398,583	\$10,112,872	\$10,228,660	\$9,948,525	\$9,794,454
<b>PAYMENTS</b>						
27	Maintenance					
28	Departmental					
29	General government	\$289,933	\$219,910	\$315,368	\$175,191	\$149,826
30	Public safety	821,432	779,974	549,049	462,085	557,017
31	Health and sanitation	298,654	177,066	234,086	169,796	220,891
32	Highways	266,399	299,803	217,986	178,065	294,982
33	Public welfare	919,834	353,306	306,160	490,062	418,473
34	Veterans' services	35,039	60,263	45,750	45,270	38,724
35	Schools	2,882,058	2,246,918	1,840,610	1,917,807	1,888,155
36	Libraries	108,246	51,724	77,821	89,416	74,101
37	Recreation	142,502	91,588	98,147	72,707	75,765
38	Pensions	84,348	120,306	93,094	112,003	87,924
39	Unclassified	128,701	71,693	135,568	187,188	69,416
40	Public service enterprises					
41	Electric light	—	—	1,097,378	1,476,541	—
42	Water	247,032	172,369	245,780	223,282	—
43	All other	—	—	—	—	—
44	Cemeteries	—	—	51,853	13,953	44,095
45	Administration of trust funds	2,095	110	2,782	4,246	2,577
46	Interest	244,733	91,003	132,940	193,382	176,870
47	Outlays					
48	Departmental					
49	General government	7,316	1,610	6,686	6,441	218,003
50	Public safety	43,947	7,277	6,733	17,001	11,488
51	Health and sanitation	168,814	153,036	92,075	287,561	429,703
52	Highways	119,109	223,411	121,728	143,857	120,676
53	Public welfare	12,163	—	200	—	—
54	Veterans' benefits	—	—	—	—	—
55	Schools	1,037,087	61,300	635,731	539,922	269,315
56	Libraries	72,779	—	1,455	640	194
57	Recreation	17,880	27,360	2,800	5,149	12,089
58	Unclassified	108,132	—	22,377	—	—
59	Public service enterprises					
60	Electric light	—	—	226,729	130,811	—
61	Water	90,723	84,573	37,623	36,458	—
62	All other	—	—	—	—	—
63	Cemeteries	—	—	13,725	8,023	495
64	Municipal indebtedness					
65	Funded debt	700,756	474,253	311,690	540,585	449,839
66	All other	—	2,000,000	—	28,500	1,000,000
67	Refunds	53,337	28,544	49,260	40,959	37,132
68	Agency, trust, and investment	846,256	747,453	845,258	718,381	999,891
69	TOTAL PAYMENTS	9,749,305	8,544,850	7,818,442	8,315,282	7,647,641
70	Balance on hand	2,649,278	1,568,022	2,410,218	1,633,243	2,146,813
71	TOTAL	\$12,398,583	\$10,112,872	\$10,228,660	\$9,948,525	\$9,794,454



	Danvers 21,926	Saugus 20,666	Winthrop 20,303	Winchester 19,376	Reading 19,259	Randolph 18,900	Marblehead 18,521
1							
2							
3							
4	\$2,263,898	\$2,477,224	\$2,062,968	\$3,440,384	\$2,406,231	\$2,463,316	\$2,657,454
5	315,057	353,529	385,914	489,069	363,824	289,051	387,784
6	40,292	29,594	10,033	5,907	4,542	17,733	20,143
7	1,831	1,476	507	1,170	92	321	877
8	280,281	494,321	359,951	202,348	281,513	463,727	194,236
9	728	4,779	6,279	87	—	2,250	—
10							
11	41,388	7,397	1,267	39,328	47,187	2,815	23,760
12	381,276	360,068	320,082	531,092	384,139	295,779	501,319
13	938,003	320,863	313,585	232,593	460,933	266,256	604,502
14	1,607,681	168,775	146,665	239,723	3,000,532	140,687	1,136,131
15	—	18,777	22,452	22,207	13,645	—	21,576
16	16,283	9,775	5,432	15,164	11,898	9,816	8,846
17							
18	82,524	22,226	9,192	25,368	10,896	—	29,000
19							
20	1,105,000	585,000	—	—	560,000	693,000	560,000
21	406,619	1,351,129	900,000	600,000	650,185	452,138	401,182
22	22,455	36,815	47,735	52,472	55,237	75,446	32,951
23	485,752	506,759	310,860	626,372	563,133	391,565	659,368
24	7,989,068	6,748,507	4,902,922	6,523,284	8,813,987	5,563,900	7,239,129
25	1,555,360	903,095	529,249	2,347,589	1,269,117	1,239,325	1,117,208
26	\$9,544,428	\$7,651,602	\$5,432,171	\$8,870,873	\$10,083,104	\$6,803,225	\$8,356,337
27							
28							
29	\$152,274	\$160,462	\$113,507	\$178,266	\$170,327	\$141,329	\$199,759
30	397,124	358,346	397,217	528,507	492,011	307,071	492,368
31	153,017	139,083	147,168	197,015	155,835	145,445	231,172
32	293,912	221,904	181,548	400,915	314,783	259,576	172,215
33	883,706	309,984	602,107	195,779	279,752	269,017	607,768
34	27,402	32,738	34,187	23,190	52,654	62,829	22,028
35	1,540,216	1,782,717	1,274,574	1,952,445	1,621,983	1,556,929	1,635,825
36	48,064	29,846	33,512	105,126	58,302	29,021	72,314
37	35,392	36,743	75,280	130,729	53,384	12,105	65,170
38	69,614	80,893	115,395	131,957	95,496	44,874	63,600
39	64,486	121,481	68,461	56,149	108,239	76,356	5,119
40							
41	1,005,983	—	—	—	2,208,121	—	732,970
42	155,131	158,341	137,756	159,498	142,597	108,067	135,135
43	—	—	—	—	—	—	—
44	—	33,973	41,604	41,927	31,371	—	49,349
45	2,687	3,724	1,612	2,855	2,728	—	689
46	97,794	92,058	39,923	169,535	127,452	203,503	96,042
47							
48							
49	7,634	504	4,973	6,663	—	3,819	810
50	13,922	12,300	9,572	21,147	41,191	4,234	119,812
51	141,019	2,974	1,384	240,862	171,015	384,862	355,829
52	51,733	38,734	105,625	139,020	51,247	26,657	134,013
53	11,021	—	—	—	—	—	—
54	—	—	—	—	—	—	—
55	1,205,292	456,903	44,838	1,142,424	284,823	854,199	156,674
56	—	14,135	13,743	687	2,571	—	—
57	7,467	606	13,863	49,584	9,000	—	6,134
58	—	74,690	17,496	—	—	—	51,773
59							
60	152,748	—	—	—	152,080	—	63,336
61	332,565	—	—	24,846	306,184	74,975	80,412
62	—	—	—	—	—	—	—
63	—	380	251	10,076	9,189	—	10,263
64							
65	395,500	329,290	78,579	408,227	377,455	382,541	420,000
66	400,000	1,350,000	900,000	600,000	650,000	450,000	400,000
67	22,455	36,815	47,735	52,472	55,237	75,446	32,951
68	483,459	431,132	283,509	652,318	530,630	425,834	682,232
69	8,151,617	6,310,756	4,785,419	7,622,219	8,555,657	5,898,689	7,095,762
70	1,392,811	1,340,846	646,752	1,248,654	1,527,447	904,536	1,260,575
71	\$9,544,428	\$7,651,602	\$5,432,171	\$8,870,873	\$10,083,104	\$6,803,225	\$8,356,337

TABLE I. — *Summary of Financial Transactions.* Towns

	POPULATION	Billerica 17,867	Stoneham 17,821	Greenfield 17,690	Shrewsbury 16,622	Southbridge 16,523
<b>RECEIPTS</b>						
1 REVENUE						
2 General						
3 Taxes						
4 Property and poll . . . . .		\$2,046,097	\$2,279,821	\$1,901,035	\$1,832,111	\$1,504,911
5 Corporation and income . . . . .		299,656	318,435	461,705	257,493	337,814
6 Licenses and permits . . . . .		23,452	18,096	26,817	28,441	15,089
7 Fines and forfeits . . . . .		251	1,339	3,039	1,716	2,356
8 Grants and gifts . . . . .		371,420	258,941	376,704	327,375	444,716
9 All other . . . . .		4,742	33,263	3,205	2,631	17
10 Commercial						
11 Special assessments . . . . .		—	33,969	2,531	25,137	2,138
12 Privileges . . . . .		266,031	336,483	285,357	394,521	251,757
13 Departmental . . . . .		309,405	239,773	391,264	243,387	311,046
14 Public service enterprises . . . . .		116,579	174,079	184,355	1,136,488	—
15 Cemeteries . . . . .		9,177	12,140	121	13,416	7,238
16 Interest . . . . .		8,125	8,105	5,975	7,429	7,440
17 NON-REVENUE						
18 Offsets to outlays . . . . .		64,774	26,888	74,772	4,859	89,794
19 Municipal indebtedness						
20 Funded debt . . . . .		—	159,000	—	—	—
21 All other . . . . .		1,100,000	800,366	900,000	400,000	975,000
22 Refunds . . . . .		41,589	26,899	38,775	22,133	24,815
23 Agency, trust, and investment . . . . .		439,470	463,903	538,025	349,737	396,433
24 TOTAL RECEIPTS . . . . .		5,100,768	5,191,500	5,193,680	5,046,874	4,370,564
25 Balance on hand . . . . .		483,570	637,128	775,125	1,211,460	2,807,571
26 TOTAL . . . . .		\$5,584,338	\$5,828,628	\$5,968,805	\$6,258,334	\$7,178,135
<b>PAYMENTS</b>						
27 Maintenance						
28 Departmental						
29 General government . . . . .		\$101,100	\$150,917	\$107,316	\$143,928	\$120,136
30 Public safety . . . . .		333,425	411,445	380,483	283,188	334,908
31 Health and sanitation . . . . .		66,195	151,415	84,792	64,324	114,888
32 Highways . . . . .		200,784	211,137	230,259	159,225	197,558
33 Public welfare . . . . .		304,408	328,828	656,315	167,801	593,015
34 Veterans' services . . . . .		33,496	29,084	55,838	22,453	109,079
35 Schools . . . . .		1,440,588	1,240,346	1,310,679	1,427,773	804,404
36 Libraries . . . . .		12,783	54,281	60,981	52,152	29,224
37 Recreation . . . . .		23,957	53,954	74,489	28,466	44,250
38 Pensions . . . . .		29,952	77,366	56,997	32,520	52,737
39 Unclassified . . . . .		74,897	91,095	60,022	40,650	49,816
40 Public service enterprises						
41 Electric light . . . . .		—	—	—	743,919	—
42 Water . . . . .		150,853	115,503	135,370	104,278	—
43 All other . . . . .		—	—	54,341	—	—
44 Cemeteries . . . . .		14,004	26,510	683	18,423	10,659
45 Administration of trust funds . . . . .		—	8,296	3,367	1,300	1,868
46 Interest . . . . .		99,418	80,757	77,046	98,640	51,149
47 Outlays						
48 Departmental						
49 General government . . . . .		39,557	16,657	4,866	2,248	1,914
50 Public safety . . . . .		9,150	11,573	6,164	9,364	6,579
51 Health and sanitation . . . . .		6,040	115,081	20,869	114,024	66,961
52 Highways . . . . .		113,968	64,388	179,603	98,729	266,353
53 Public welfare . . . . .		—	372	—	—	—
54 Veterans' benefits . . . . .		—	—	—	—	—
55 Schools . . . . .		15,269	64,835	26,006	29,351	534,764
56 Libraries . . . . .		—	1,065	—	776	—
57 Recreation . . . . .		—	8,676	2,120	1,395	3,386
58 Unclassified . . . . .		—	3,613	—	164	—
59 Public service enterprises						
60 Electric light . . . . .		—	—	—	66,975	—
61 Water . . . . .		70,948	54,434	87,698	26,870	—
62 All other . . . . .		—	—	—	—	79,321
63 Cemeteries . . . . .		6,592	—	—	—	1,844
64 Municipal indebtedness						
65 Funded debt . . . . .		316,000	331,453	205,000	220,000	87,000
66 All other . . . . .		1,100,000	800,000	900,000	400,000	800,000
67 Refunds . . . . .		41,589	26,899	38,775	22,133	24,815
68 Agency, trust, and investment . . . . .		342,966	424,366	527,851	384,500	2,027,171
69 TOTAL PAYMENTS . . . . .		4,947,939	4,954,346	5,347,930	4,765,569	6,413,799
70 Balance on hand . . . . .		636,399	874,282	620,875	1,492,765	764,336
71 TOTAL . . . . .		\$5,584,338	\$5,828,628	\$5,968,805	\$6,258,334	\$7,178,135

	Stoughton 16,328	Tewksbury 15,902	Andover 15,878	Milford 15,749	Agawam 15,718	Hingham 15,378	Chelmsford 15,130
1							
2							
3							
4							
5	\$2,034,849	\$1,553,849	\$2,229,303	\$1,464,568	\$2,050,832	\$2,766,700	\$1,907,530
6	294,481	239,133	402,146	293,704	273,246	325,677	254,441
7	25,577	26,687	22,155	26,720	22,980	22,450	43,923
8	938	328	1,710	882	3,503	468	176
9	368,146	328,067	193,133	221,892	458,041	656,705	453,980
10	1,709	2,438	2	974	—	—	476
11	13,611	—	13,677	2,812	16,287	34,785	—
12	249,311	242,431	360,693	240,250	357,258	299,215	321,105
13	350,616	228,595	198,917	317,069	242,758	287,048	285,493
14	143,150	152,108	196,169	—	146,395	843,555	—
15	—	—	10,197	4,196	99	—	13,078
16	10,017	3,633	21,086	8,501	3,965	12,046	7,643
17							
18	29,680	16,252	40,755	23,829	39,078	61,225	28,500
19							
20	807,500	—	865,000	25,000	505,000	1,015,000	950,000
21	504,947	700,000	202,422	400,080	801,601	531,350	1,295,414
22	21,839	34,838	18,934	22,357	46,169	25,525	24,535
23	344,244	337,067	547,447	325,403	438,618	793,759	343,203
24	5,200,615	3,865,426	5,323,746	3,378,237	5,405,830	7,680,508	5,929,497
25	581,525	354,605	1,476,337	340,617	568,023	1,193,296	830,653
26	\$5,782,140	\$4,220,031	\$6,800,083	\$3,718,854	\$5,973,853	\$8,873,804	\$6,760,150
27							
28							
29	\$146,259	\$89,347	\$165,239	\$92,338	\$130,049	\$145,845	\$91,400
30	245,932	235,229	416,224	312,540	320,720	546,828	321,971
31	122,567	73,970	79,471	120,855	121,850	165,037	62,645
32	178,037	123,325	304,669	250,470	200,088	200,224	252,411
33	378,428	259,458	141,564	485,962	166,662	280,372	308,052
34	45,330	15,376	37,664	75,804	30,726	17,581	14,960
35	1,441,313	1,313,183	1,526,995	852,437	1,545,427	1,744,728	1,435,892
36	31,958	5,051	88,457	25,310	8,338	33,926	26,618
37	17,164	13,787	43,214	35,859	18,805	58,889	16,554
38	35,886	20,195	60,994	25,537	39,110	73,189	25,083
39	101,380	18,911	48,694	47,377	58,911	72,226	65,512
40							
41	—	—	—	—	—	733,255	—
42	60,219	53,871	129,695	—	118,731	—	—
43	—	—	—	—	—	—	—
44	682	950	22,704	7,951	873	—	17,168
45	1,420	—	3,010	2,654	—	1,790	—
46	125,490	97,417	72,475	35,057	87,617	91,711	124,853
47							
48							
49	780	—	13,272	—	—	1,405	8,201
50	5,694	75,754	5,598	9,109	5,255	23,905	7,871
51	54,013	7,464	261,442	32,031	113,625	115,204	—
52	86,127	39,363	40,714	56,391	136,374	73,050	87,595
53	—	—	—	—	—	—	—
54	—	—	629	—	—	—	—
55	433,168	80,942	209,565	—	379,376	603,679	454,373
56	16,812	—	32,319	—	—	—	3,853
57	926	1,877	3,363	7,977	1,651	12,411	697
58	2,271	—	—	1,500	—	—	—
59							
60	—	—	—	—	—	113,383	—
61	91,792	41,752	56,181	—	4,515	—	—
62	—	—	—	—	—	—	—
63	—	400	6,501	—	—	—	6,269
64							
65	353,341	216,000	265,000	72,000	250,000	278,631	236,000
66	535,250	700,000	200,000	425,000	800,000	534,173	1,531,500
67	21,839	34,838	18,934	22,357	46,169	25,525	24,535
68	374,546	315,033	534,898	307,956	434,529	497,096	268,109
69	4,908,644	3,833,493	4,789,485	3,304,492	5,019,401	6,444,063	5,392,122
70	873,496	386,538	2,010,598	414,362	954,452	2,429,741	1,368,028
71	\$5,782,140	\$4,220,031	\$6,800,083	\$3,718,854	\$5,973,853	\$8,873,804	\$6,760,150

POPULATION		South Hadley 14,956	Ayer 14,927	North Attleborough 14,777	Dartmouth 14,607	Plymouth 14,445
<b>RECEIPTS</b>						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll . . .	\$1,279,846	\$414,420	\$1,342,638	\$1,595,189	\$2,261,357
5	Corporation and income . .	243,817	135,920	265,336	264,286	358,772
6	Licenses and permits . . .	7,769	12,073	23,628	17,607	20,175
7	Fines and forfeits . . .	418	2,436	1,523	530	1,429
8	Grants and gifts . . .	201,102	612,914	229,335	316,884	535,361
9	All other . . .	—	—	807	815	1,154
10	Commercial					
11	Special assessments . . .	597	1,027	5,966	6,567	1,365
12	Privileges . . .	214,483	104,918	270,672	238,806	267,593
13	Departmental . . .	192,290	199,332	254,858	247,889	461,925
14	Public service enterprises . .	811,801	43,498	857,366	125,533	176,779
15	Cemeteries . . .	—	—	—	217	14,162
16	Interest . . .	769	2,269	23,964	4,596	6,624
17	NON-REVENUE					
18	Offsets to outlays . . .	18,825	19,368	14,449	21,094	95,971
19	Municipal indebtedness . . .	—	—	—	—	—
20	Funded debt . . .	1,311,000	38,000	120,000	—	—
21	All other . . .	80,194	—	119	750,000	700,000
22	Refunds . . .	22,348	5,225	39,691	7,598	72,259
23	Agency, trust, and investment .	311,856	146,954	282,874	390,638	504,069
24	<b>TOTAL RECEIPTS</b> . . .	<b>4,697,115</b>	<b>1,738,354</b>	<b>3,733,226</b>	<b>3,988,249</b>	<b>5,478,995</b>
25	Balance on hand . . .	570,198	388,210	1,376,466	646,087	956,675
26	<b>TOTAL</b> . . .	<b>\$5,267,313</b>	<b>\$2,126,564</b>	<b>\$5,109,692</b>	<b>\$4,634,336</b>	<b>\$6,435,670</b>
<b>PAYMENTS</b>						
27	Maintenance					
28	Departmental					
29	General government . . .	\$75,928	\$65,709	\$73,756	\$101,494	\$168,360
30	Public safety . . .	108,966	86,661	260,377	114,920	383,713
31	Health and sanitation . . .	81,630	52,510	130,181	79,216	182,665
32	Highways . . .	207,316	96,397	134,889	181,182	223,121
33	Public welfare . . .	135,887	83,003	241,449	333,955	840,960
34	Veterans' services . . .	29,271	7,987	28,792	18,677	60,746
35	Schools . . .	1,002,969	659,691	893,103	1,175,597	1,159,608
36	Libraries . . .	14,936	6,000	27,841	44,100	49,773
37	Recreation . . .	33,293	13,706	41,125	22,306	110,422
38	Pensions . . .	30,912	10,071	42,757	28,303	90,088
39	Unclassified . . .	39,135	24,042	31,356	37,998	59,481
40	Public service enterprises					
41	Electric light . . .	727,086	—	594,298	—	—
42	Water . . .	—	21,796	78,522	75,637	100,874
43	All other . . .	—	—	—	—	32,949
44	Cemeteries . . .	—	—	—	172	49,932
45	Administration of trust funds .	—	—	538	—	930
46	Interest . . .	65,074	4,867	83,597	81,044	17,747
47	Outlays					
48	Departmental					
49	General government . . .	—	3,270	3,869	4,351	5,649
50	Public safety . . .	2,867	37,066	6,427	4,500	52,404
51	Health and sanitation . . .	122,874	30,460	19,967	18,675	15,255
52	Highways . . .	64,500	17,524	100,144	47,344	171,074
53	Public welfare . . .	—	—	—	—	—
54	Veterans' benefits . . .	—	—	—	—	—
55	Schools . . .	1,005,153	51,613	640,464	91,108	7,715
56	Libraries . . .	—	—	2,365	14,513	—
57	Recreation . . .	—	—	10,282	63,463	6,978
58	Unclassified . . .	—	—	10,062	—	—
59	Public service enterprises					
60	Electric light . . .	39,083	—	44,324	—	—
61	Water . . .	—	57,225	107,296	92,719	24,704
62	All other . . .	—	—	—	—	17,727
63	Cemeteries . . .	—	—	—	—	8,654
64	Municipal indebtedness					
65	Funded debt . . .	155,000	102,000	240,000	275,000	111,000
66	All other . . .	355,000	—	—	750,000	700,000
67	Refunds . . .	22,348	5,225	39,691	7,598	72,259
68	Agency, trust, and investment .	316,360	135,938	281,153	396,780	544,550
69	<b>TOTAL PAYMENTS</b> . . .	<b>4,635,588</b>	<b>1,572,761</b>	<b>4,168,625</b>	<b>4,060,652</b>	<b>5,269,338</b>
70	Balance on hand . . .	631,725	553,803	941,067	573,684	1,166,332
71	<b>TOTAL</b> . . .	<b>\$5,267,313</b>	<b>\$2,126,564</b>	<b>\$5,109,692</b>	<b>\$4,634,336</b>	<b>\$6,435,670</b>



P.D. 79  
Graded According to Population of 1960 — Continued

	Fairhaven 14,339	Walpole 14,068	Auburn 14,047	Bourne 14,011	Ludlow 13,805	Amherst 13,718	Webster 13,680
1							
2							
3							
4	\$1,329,944	\$2,032,513	\$1,380,543	\$1,163,594	\$1,287,332	\$1,141,811	\$973,582
5	256,517	408,214	233,297	252,337	270,059	185,843	254,886
6	15,596	23,188	23,000	32,173	26,173	19,677	21,164
7	2,741	278	845	670	763	996	2,186
8	290,479	148,578	233,821	814,545	194,698	231,341	258,339
9	1,320	1,805	1,352	1,426	685	—	100
10							
11	4,573	11,234	—	—	16,653	50,531	13,476
12	199,187	258,419	257,195	124,544	220,947	184,064	229,862
13	338,887	241,361	189,698	221,780	172,053	128,726	294,862
14	26,477	172,239	—	—	—	130,509	74,911
15	—	—	6,171	370	2,701	2,059	5,175
16	5,667	15,615	3,376	1,350	9,296	1,769	16,254
17							
18	17,446	902	10,437	1,001	30,600	30,951	6,000
19							
20	227,000	—	35,000	—	1,950,000	31,500	—
21	200,592	—	500,000	550,000	390,845	156,000	30,000
22	16,091	22,302	25,549	15,587	14,947	7,345	9,547
23	434,011	371,381	285,756	407,327	269,045	251,051	199,000
24	3,366,528	3,708,029	3,186,040	3,586,704	4,856,797	2,554,173	2,389,344
25	518,290	2,330,933	677,928	920,459	808,380	618,130	1,069,436
26	\$3,884,818	\$6,038,962	\$3,863,968	\$4,507,163	\$5,665,177	\$3,172,303	\$3,458,780
27							
28							
29	\$84,144	\$120,200	\$51,379	\$102,849	\$72,061	\$83,138	\$96,513
30	186,393	185,162	79,307	259,289	169,771	199,799	173,247
31	109,102	111,770	64,142	78,382	87,042	60,502	101,255
32	134,994	213,645	143,244	187,921	185,226	152,323	139,409
33	411,155	118,298	184,948	165,578	147,592	189,150	407,854
34	39,507	18,234	12,860	21,836	21,121	16,015	41,522
35	1,010,345	1,486,455	1,178,024	1,278,174	1,021,822	893,353	303,318
36	29,955	64,243	31,756	21,479	19,842	15,774	27,457
37	26,549	71,859	21,009	69,685	24,900	28,052	25,942
38	16,011	41,779	14,342	25,555	20,472	23,399	68,027
39	32,771	70,482	45,766	46,503	50,873	14,860	33,950
40							
41	—	—	—	—	—	—	—
42	20,664	105,629	—	—	—	57,594	49,676
43	1,336	—	—	606	—	—	—
44	300	135	11,803	869	4,323	4,343	8,551
45	1,521	—	—	—	—	—	4,111
46	62,493	89,434	82,004	75,143	39,869	24,730	53,416
47							
48							
49	23,002	—	—	8,664	7,372	1,355	2,609
50	16,485	16,222	22,972	6,470	3,984	21,688	2,294
51	17,570	120,804	13,091	10,127	207,224	349,194	24,230
52	55,605	121,513	16,800	56,176	64,298	90,865	68,948
53	—	—	—	—	—	—	—
54	—	—	—	—	—	—	—
55	240,261	900,879	321,761	363,201	666,717	18,760	663,150
56	3,755	—	—	—	269	481	—
57	4,384	13,785	498	6,074	6,092	5,078	5,575
58	—	—	25,000	—	1,098	—	—
59							
60	—	—	—	—	—	—	—
61	397	52,066	—	—	—	27,450	10,082
62	8,000	—	—	—	—	—	—
63	—	—	—	—	1,498	—	887
64							
65	130,800	220,000	249,000	120,000	78,000	103,500	105,000
66	200,000	—	500,000	550,000	377,000	156,000	18,000
67	16,091	22,302	25,549	15,587	14,947	7,345	9,547
68	380,083	368,169	286,209	418,534	295,098	233,842	209,332
69	3,263,713	4,533,065	3,381,464	3,888,702	3,588,511	2,778,590	2,953,905
70	621,105	1,505,897	482,504	618,461	2,076,666	393,713	504,875
71	\$3,884,818	\$6,038,962	\$3,863,968	\$4,507,163	\$5,665,177	\$3,172,303	\$3,458,780



TABLE I. — Summary of Financial Transactions. Towns

	POPULATION	Dracut 13,674	Barnstable 13,465	Swampscott 13,294	Rockland 13,119	Falmouth 13,037
<b>RECEIPTS</b>						
1 <b>REVENUE</b>						
2 General						
3 Taxes						
4 Property and poll		\$1,091,224	\$2,485,201	\$2,201,121	\$1,536,089	\$2,427,128
5 Corporation and income		212,036	323,672	320,267	226,066	309,178
6 Licenses and permits		18,344	31,577	8,682	11,258	31,318
7 Fines and forfeits		53	3,356	273	69	1,514
8 Grants and gifts		326,030	476,440	198,206	296,333	385,710
9 All other		2,441	1,925	1,308	525	3,426
10 Commercial						
11 Special assessments		—	3,085	4,616	—	4,283
12 Privileges		199,609	356,365	380,946	185,386	284,062
13 Departmental		233,302	459,505	174,373	258,924	364,943
14 Public service enterprises		—	111,654	149,203	106,089	209,654
15 Cemeteries		—	69,342	8,195	—	2,818
16 Interest		4,010	10,641	2,842	3,733	11,822
17 <b>NON-REVENUE</b>						
18 Offsets to outlays		27,308	50,044	3,278	22,950	47,457
19 Municipal indebtedness		—	—	—	260,000	—
20 Funded debt		—	—	—	—	—
21 All other		300,000	1,158,000	838,121	541,201	400,000
22 Refunds		14,350	31,282	28,142	20,247	39,091
23 Agency, trust, and investment		183,583	676,079	472,108	316,560	766,141
24 <b>TOTAL RECEIPTS</b>		<b>2,612,292</b>	<b>6,248,168</b>	<b>4,791,681</b>	<b>3,785,430</b>	<b>5,288,545</b>
25 Balance on hand		421,538	909,901	905,006	189,408	928,181
26 <b>TOTAL</b>		<b>\$3,033,830</b>	<b>\$7,158,069</b>	<b>\$5,696,687</b>	<b>\$3,974,838</b>	<b>\$6,216,726</b>
<b>PAYMENTS</b>						
27 Maintenance						
28 Departmental						
29 General government		\$60,659	\$139,495	\$173,176	\$79,241	\$153,779
30 Public safety		143,922	329,159	454,922	219,056	428,209
31 Health and sanitation		43,176	89,893	153,197	78,422	126,196
32 Highways		127,919	335,812	258,768	207,846	315,393
33 Public welfare		282,207	467,402	216,401	371,253	430,565
34 Veterans' services		25,181	68,108	13,615	21,644	20,690
35 Schools		964,647	1,391,801	1,263,512	1,027,643	1,261,605
36 Libraries		14,154	16,995	48,223	21,402	40,284
37 Recreation		16,618	173,461	129,364	23,578	136,958
38 Pensions		13,709	44,176	93,293	31,754	68,382
39 Unclassified		34,662	118,783	90,697	57,653	263,220
40 Public service enterprises		—	—	—	—	—
41 Electric light		—	—	—	—	—
42 Water		—	—	101,883	86,779	111,602
43 All other		—	136,983	—	—	4,474
44 Cemeteries		2,551	21,542	21,117	400	7,901
45 Administration of trust funds		—	—	5,168	—	247
46 Interest		56,839	99,352	82,681	88,567	55,247
47 Outlays						
48 Departmental						
49 General government		—	1,148	—	—	6,760
50 Public safety		26,539	14,033	16,217	1,500	22,274
51 Health and sanitation		12,641	25,259	49,927	43,824	3,379
52 Highways		31,501	114,118	69,386	28,215	176,336
53 Public welfare		—	—	—	—	—
54 Veterans' benefits		—	—	—	—	—
55 Schools		8,843	476,936	17,176	194,960	116,175
56 Libraries		—	—	—	10,226	5,983
57 Recreation		—	21,289	—	2,618	19,075
58 Unclassified		—	5,201	—	—	—
59 Public service enterprises		—	—	—	—	—
60 Electric light		—	—	—	—	—
61 Water		—	—	18,290	46,908	44,152
62 All other		—	106,938	—	—	—
63 Cemeteries		—	43,907	14,603	—	—
64 Municipal indebtedness		—	—	—	—	—
65 Funded debt		110,000	291,000	272,532	180,000	213,800
66 All other		300,000	1,158,000	824,603	536,000	400,000
67 Refunds		14,350	31,282	28,142	20,247	39,091
68 Agency, trust, and investment		280,269	660,431	424,751	306,889	756,756
69 <b>TOTAL PAYMENTS</b>		<b>2,570,387</b>	<b>6,382,504</b>	<b>4,841,644</b>	<b>3,686,625</b>	<b>5,228,533</b>
70 Balance on hand		463,443	775,565	855,043	288,213	988,193
71 <b>TOTAL</b>		<b>\$3,033,830</b>	<b>\$7,158,069</b>	<b>\$5,696,687</b>	<b>\$3,974,838</b>	<b>\$6,216,726</b>

P.D. 79  
Graded According to Population of 1960 — Continued

	Burlington 12,852	Clinton 12,848	Canton 12,771	Concord 12,517	Wilmington 12,475	Adams 12,391	Easthampton 12,326
1							
2							
3							
4	\$1,812,178	\$1,125,866	\$1,842,821	\$2,469,124	\$1,550,621	\$837,246	\$969,853
5	159,157	231,306	247,144	253,073	186,223	299,597	287,246
6	12,082	16,026	14,568	20,973	8,711	17,496	13,103
7	90	93	421	716	90	888	465
8	265,188	549,407	207,903	158,486	198,141	231,031	220,590
9	770	—	—	4,439	—	—	190
10	—	861	16,431	—	2,829	4,371	—
11	—	217,394	272,766	306,241	152,637	180,307	173,359
12	250,859	226,851	219,790	201,652	260,965	475,609	207,802
13	209,332	186,317	124,159	1,131,384	123,419	—	121,030
14	6,054	15,455	3,152	12,547	6,775	12,571	5,397
15	13,503	36,104	3,931	8,496	7,729	4,418	18,191
16							
17							
18	1,544	20,431	14,056	87,195	35,298	17,700	32,802
19							
20	216,500	1,375,000	435,000	—	413,000	—	1,400,000
21	719,658	32,704	890,196	300,000	1,021,708	320,000	43,820
22	34,458	8,656	34,575	24,544	24,809	24,518	22,912
23	287,615	209,543	277,182	379,837	265,340	286,050	293,675
24	3,988,988	4,252,014	4,604,095	5,358,707	4,258,295	2,711,802	3,810,435
25	1,509,580	1,804,091	489,078	915,270	444,204	610,290	493,731
26	\$5,498,568	\$6,056,105	\$5,093,173	\$6,273,977	\$4,702,499	\$3,322,092	\$4,304,166
27							
28							
29	\$104,033	\$80,341	\$104,833	\$134,160	\$94,263	\$73,021	\$105,497
30	283,314	246,888	289,000	400,813	226,267	124,739	222,902
31	82,037	68,982	142,707	84,284	68,992	64,096	86,049
32	227,953	173,318	173,149	205,554	165,725	130,211	168,479
33	121,833	508,284	202,838	117,328	162,445	642,964	360,147
34	11,892	33,233	56,371	14,650	29,018	40,382	24,006
35	1,177,835	563,902	1,077,466	1,828,825	1,063,273	668,277	634,773
36	11,518	34,911	32,965	65,318	11,836	25,231	15,306
37	23,418	25,097	29,928	40,677	13,859	32,041	42,817
38	17,306	44,904	32,262	56,346	19,485	23,024	49,822
39	49,169	33,089	48,616	63,321	46,611	44,480	6,621
40							
41	—	—	—	764,344	—	—	—
42	—	88,449	87,922	93,538	105,296	—	66,440
43	—	—	—	—	—	—	—
44	18,363	33,089	20,360	20,328	19,896	39,334	15,078
45	—	1,353	—	563	—	749	557
46	165,726	74,750	119,850	54,650	102,073	21,113	30,080
47							
48							
49	—	2,584	434	555	916	—	5,460
50	3,556	10,257	2,871	19,596	75,699	1,900	1,000
51	47,570	168,716	48,068	7,500	—	151,100	36,770
52	168,564	32,443	57,086	59,593	101,002	66,772	98,237
53	—	—	—	—	1,500	—	—
54	—	—	—	—	—	—	—
55	987,993	1,454,867	316,565	—	435,475	—	676,900
56	6,667	6,802	2,683	—	—	—	—
57	—	17,293	—	35,011	1,891	—	1,002
58	—	—	—	—	—	—	23,400
59	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—
61	—	664,016	40,677	99,983	43,991	—	39,534
62	—	—	—	—	—	—	—
63	987	—	—	—	3,500	—	334
64							
65	301,000	88,400	378,373	258,700	269,000	93,000	23,000
66	714,330	112,000	1,024,050	300,000	1,002,525	320,000	70,000
67	34,458	8,656	34,575	24,544	24,809	24,518	22,912
68	285,785	209,538	268,932	418,778	274,106	276,992	288,636
69	4,845,307	4,786,162	4,592,581	5,168,959	4,363,453	2,863,944	3,115,759
70	653,261	1,269,943	500,592	1,105,018	339,046	458,148	1,188,407
71	\$5,498,568	\$6,056,105	\$5,093,173	\$6,273,977	\$4,702,499	\$3,322,092	\$4,304,166

TABLE I. — Summary of Financial Transactions. Towns

	POPULATION	Somerset 12,196	Athol 11,637	Scituate 11,214	Middleborough 11,065	Bedford 10,969
<b>RECEIPTS</b>						
1 <b>REVENUE</b>						
2 General						
3 Taxes						
4 Property and poll		\$1,406,014	\$1,169,237	\$2,464,154	\$1,181,335	\$1,364,896
5 Corporation and income		250,253	303,743	236,992	201,635	113,885
6 Licenses and permits		6,354	13,736	16,305	12,204	13,302
7 Fines and forfeits		125	459	214	1,061	1,068
8 Grants and gifts		172,284	198,616	234,066	332,216	283,591
9 All other		100	92	400	—	—
10 Commercial		—	—	—	—	—
11 Special assessments		—	—	1,200	4,699	36,172
12 Privileges		191,702	168,483	260,166	168,887	160,813
13 Departmental		154,893	233,706	195,645	377,738	161,800
14 Public service enterprises		93,542	105,914	136,595	986,403	62,743
15 Cemeteries		1,710	5,731	—	4,628	2,862
16 Interest		600	2,016	8,435	6,201	1,904
17 <b>NON-REVENUE</b>						
18 Offsets to outlays		—	35,351	623	44,545	—
19 Municipal indebtedness		—	—	—	—	—
20 Funded debt		450,000	10,000	—	335,000	—
21 All other		151,640	200,000	1,400,000	800	500,000
22 Refunds		21,531	16,703	34,472	44,241	25,616
23 Agency, trust, and investment		442,200	207,534	394,177	296,764	257,657
24 <b>TOTAL RECEIPTS</b>		<b>3,342,948</b>	<b>2,671,321</b>	<b>5,383,444</b>	<b>3,998,357</b>	<b>2,986,309</b>
25 Balance on hand		805,670	473,575	582,522	669,028	684,111
26 <b>TOTAL</b>		<b>\$4,148,618</b>	<b>\$3,144,896</b>	<b>\$5,965,966</b>	<b>\$4,667,385</b>	<b>\$3,670,420</b>
<b>PAYMENTS</b>						
27 Maintenance						
28 Departmental						
29 General government		\$95,878	\$82,778	\$120,142	\$86,623	\$71,720
30 Public safety		172,617	193,073	470,604	187,949	131,849
31 Health and sanitation		101,196	65,637	101,718	62,876	78,203
32 Highways		109,559	161,094	244,821	157,906	75,368
33 Public welfare		261,453	388,169	195,230	443,355	81,828
34 Veterans' services		22,632	37,541	13,092	59,174	7,149
35 Schools		870,334	894,961	1,362,509	894,783	1,073,581
36 Libraries		37,518	20,549	42,231	27,403	22,621
37 Recreation		27,640	24,264	47,009	27,885	17,305
38 Pensions		24,984	32,189	52,181	36,451	11,920
39 Unclassified		29,855	33,870	72,378	40,598	30,247
40 Public service enterprises		—	—	—	—	—
41 Electric light		—	—	—	625,018	—
42 Water		78,070	73,148	130,646	79,139	32,058
43 All other		—	—	—	227	—
44 Cemeteries		2,139	19,876	—	4,628	7,153
45 Administration of trust funds		—	907	—	—	—
46 Interest		32,993	5,608	131,093	28,758	105,468
47 Outlays						
48 Departmental						
49 General government		1,492	1,078	5,500	815	—
50 Public safety		4,426	9,052	59,601	28,075	2,785
51 Health and sanitation		54,321	21,182	7,205	16,322	43,353
52 Highways		24,107	80,754	21,436	58,748	39,579
53 Public welfare		—	—	—	—	—
54 Veterans' benefits		—	—	—	—	—
55 Schools		219,715	27,164	175,884	8,069	162,664
56 Libraries		—	325	—	—	—
57 Recreation		5,939	214	1,078	—	—
58 Unclassified		36,000	319	—	—	—
59 Public service enterprises		—	—	—	—	—
60 Electric light		—	—	—	145,693	—
61 Water		58,593	107,426	22,697	2,954	28,941
62 All other		—	—	—	—	—
63 Cemeteries		—	349	—	—	639
64 Municipal indebtedness		—	—	—	—	—
65 Funded debt		125,000	30,000	316,000	212,500	229,000
66 All other		150,000	200,000	1,400,000	—	500,000
67 Refunds		21,531	16,703	34,472	44,241	25,616
68 Agency, trust, and investment		471,028	213,077	389,181	293,597	250,057
69 <b>TOTAL PAYMENTS</b>		<b>3,039,020</b>	<b>2,741,307</b>	<b>5,416,708</b>	<b>3,573,787</b>	<b>3,029,140</b>
70 Balance on hand		1,109,598	403,589	549,258	1,093,598	641,280
71 <b>TOTAL</b>		<b>\$4,148,618</b>	<b>\$3,144,896</b>	<b>\$5,965,966</b>	<b>\$4,667,385</b>	<b>\$3,670,420</b>



P.D. 79  
Graded According to Population of 1960 — Continued

	North Andover 10,908	Northbridge 10,800	Amesbury 10,787	Grafton 10,627	Abington 10,607	Longmeadow 10,565	Franklin 10,530
1							
2							
3							
4	\$1,266,122	\$829,179	\$896,636	\$837,621	\$1,311,967	\$1,983,878	\$996,909
5	221,549	304,019	200,711	153,509	174,243	259,670	195,312
6	13,610	9,811	13,825	10,145	8,213	9,802	23,521
7	526	164	1,108	183	142	844	325
8	166,044	189,300	219,795	219,371	266,515	152,155	207,874
9	381	—	—	—	10	356	—
10							
11	33,346	2,481	1,685	—	—	30,995	544
12	205,425	157,977	186,223	174,502	189,317	386,049	193,534
13	172,473	204,031	455,626	192,562	193,259	127,348	184,943
14	131,680	29,430	106,291	—	95,519	95,464	68,352
15	—	450	6,142	5,359	—	—	71
16	5,974	1,760	7,328	1,774	2,426	5,430	6,006
17							
18	18,890	26,113	3,896	30,897	15,431	103,846	27,930
19							
20	30,000	—	70,000	—	49,000	450,000	1,838,000
21	350,004	100,000	100,021	300,000	600,049	651,149	313,987
22	15,299	12,572	16,271	14,689	13,537	20,884	19,470
23	262,512	188,708	235,263	158,265	209,427	410,629	175,848
24	2,893,835	2,055,995	2,520,821	2,098,877	3,129,055	4,688,499	4,252,626
25	412,198	410,574	436,602	262,031	334,946	1,066,842	514,079
26	\$3,306,033	\$2,466,569	\$2,957,423	\$2,360,908	\$3,464,001	\$5,755,341	\$4,766,705
27							
28							
29	\$85,517	\$49,142	\$69,713	\$48,637	\$55,446	\$79,752	\$75,277
30	251,872	112,941	160,688	76,980	179,824	212,286	129,409
31	96,781	83,124	74,764	29,417	88,462	96,704	67,942
32	180,155	141,792	127,654	112,735	153,202	147,031	123,101
33	210,817	273,363	594,375	231,929	174,312	44,819	313,392
34	17,048	51,939	28,105	32,672	21,176	6,835	25,971
35	738,237	714,959	634,366	753,266	1,004,635	1,351,007	702,261
36	32,234	23,904	40,148	23,810	22,826	27,984	17,454
37	28,923	23,572	22,428	7,329	15,508	91,211	17,262
38	34,332	12,109	65,404	8,260	23,297	40,024	16,051
39	61,446	31,310	24,803	27,331	8,485	79,516	29,967
40							
41	—	—	—	—	—	—	—
42	84,320	45,743	70,321	—	75,094	65,163	48,125
43	—	—	—	—	—	—	—
44	—	2,726	10,092	17,886	—	—	1,047
45	—	1,401	1,129	—	—	—	—
46	53,994	14,993	3,153	23,299	43,461	115,288	9,353
47							
48							
49	—	6,285	78	—	7,987	—	644
50	3,793	5,652	3,001	21,763	45,977	6,994	10,554
51	58,106	4,738	35,796	—	—	376,366	67,473
52	27,241	65,666	7,250	60,351	22,000	127,419	50,216
53	1,000	—	20,459	—	—	—	—
54	—	—	—	—	—	—	—
55	4,736	3,975	22,232	26,811	80,036	202,823	427,500
56	—	1,191	—	983	—	—	—
57	25,881	—	950	952	333	4,512	4,711
58	—	—	—	5,700	—	49,300	4,653
59							
60	—	—	—	—	—	—	—
61	34,579	11,438	97,754	—	49,000	73,925	38,538
62	—	—	—	—	—	—	—
63	—	—	—	1,225	—	—	—
64							
65	184,000	47,750	45,000	68,000	115,000	280,000	57,000
66	350,000	100,000	100,000	300,000	600,000	650,000	300,000
67	15,299	12,572	16,271	14,689	13,537	20,884	19,470
68	258,931	184,903	216,861	151,623	203,219	410,797	185,272
69	2,839,242	2,027,188	2,492,795	2,045,648	3,002,817	4,560,640	2,742,643
70	466,791	439,381	464,628	315,260	461,184	1,194,701	2,024,062
71	\$3,306,033	\$2,466,569	\$2,957,423	\$2,360,908	\$3,464,001	\$5,755,341	\$4,766,705



TABLE I. — *Summary of Financial Transactions. Towns*

	POPULATION	Whitman 10,485	Wayland 10,444	Palmer 10,358	Westwood 10,354	East Longmeadow 10,294
<b>RECEIPTS</b>						
1 <b>REVENUE</b>						
2 General						
3 Taxes		\$1,162,651	\$2,104,147	\$683,195	\$1,733,964	\$1,532,926
4 Property and poll		196,182	192,858	226,533	179,464	170,298
5 Corporation and income		8,334	17,680	11,054	4,614	13,901
6 Licenses and permits		409	169	1,785	447	310
7 Fines and forfeits		223,461	289,513	128,293	184,783	223,225
8 Grants and gifts		—	—	—	—	7,078
9 All other		—	—	—	—	—
10 Commercial		—	6,897	850	93,273	5,644
11 Special assessments		170,705	250,412	223,416	302,784	236,766
12 Privileges		164,694	201,376	129,270	158,161	162,726
13 Departmental		90,022	121,076	—	—	101,806
14 Public service enterprises		269	9,533	10,839	2,405	—
15 Cemeteries		1,704	7,367	4,872	4,431	6,216
16 Interest		—	—	—	—	—
17 <b>NON-REVENUE</b>						
18 Offsets to outlays		13,500	15,000	21,727	16,740	19,538
19 Municipal indebtedness		—	—	—	—	—
20 Funded debt		—	—	—	—	—
21 All other		400,000	200,000	—	504,700	500,000
22 Refunds		13,530	26,293	15,535	36,067	16,391
23 Agency, trust, and investment		226,904	359,215	171,864	310,172	276,477
24 <b>TOTAL RECEIPTS</b>		<b>2,672,365</b>	<b>3,801,536</b>	<b>1,629,233</b>	<b>3,532,005</b>	<b>3,273,302</b>
25 Balance on hand		237,103	1,259,094	541,837	968,269	1,192,812
26 <b>TOTAL</b>		<b>\$2,909,468</b>	<b>\$5,060,630</b>	<b>\$2,171,070</b>	<b>\$4,500,274</b>	<b>\$4,466,114</b>
<b>PAYMENTS</b>						
27 Maintenance						
28 Departmental						
29 General government		\$82,212	\$133,103	\$65,475	\$111,785	\$96,188
30 Public safety		150,012	160,285	99,252	270,334	112,629
31 Health and sanitation		68,693	74,695	42,218	65,564	47,057
32 Highways		103,339	138,897	131,785	157,888	175,425
33 Public welfare		306,053	122,649	207,141	63,144	81,259
34 Veterans' services		22,137	9,791	27,859	4,906	8,842
35 Schools		888,256	1,556,228	565,339	1,262,672	1,060,410
36 Libraries		10,992	25,671	8,500	45,146	34,227
37 Recreation		27,183	42,160	16,822	14,276	8,532
38 Pensions		17,286	18,961	21,591	22,705	19,298
39 Unclassified		28,134	58,218	4,355	43,099	44,804
40 Public service enterprises		—	—	—	—	—
41 Electric light		—	—	—	—	—
42 Water		61,977	67,323	—	—	78,272
43 All other		—	—	—	—	—
44 Cemeteries		269	17,913	23,219	5,544	—
45 Administration of trust funds		—	—	—	—	—
46 Interest		12,118	132,471	—	102,023	124,879
47 Outlays		—	—	—	—	—
48 Departmental						
49 General government		11,489	1,219	—	18,181	—
50 Public safety		2,918	4,149	7,888	3,602	2,370
51 Health and sanitation		34,128	9,317	15,159	227,199	55,209
52 Highways		22,110	91,652	150,181	43,660	91,755
53 Public welfare		—	—	—	—	—
54 Veterans' benefits		—	—	—	—	—
55 Schools		45,253	318,098	4,895	257,861	767,484
56 Libraries		—	6,760	—	—	—
57 Recreation		1,500	3,040	—	—	2,278
58 Unclassified		—	—	—	—	—
59 Public service enterprises		—	—	—	—	—
60 Electric light		—	—	—	—	—
61 Water		29,654	13,288	—	—	7,072
62 All other		—	—	—	—	—
63 Cemeteries		—	7,969	—	—	—
64 Municipal indebtedness		—	—	—	—	—
65 Funded debt		43,000	293,500	—	246,156	320,000
66 All other		400,000	200,000	—	500,000	500,000
67 Refunds		13,530	26,293	15,535	36,067	16,391
68 Agency, trust, and investment		222,289	370,030	178,400	332,730	268,682
69 <b>TOTAL PAYMENTS</b>		<b>2,604,532</b>	<b>3,903,680</b>	<b>1,585,614</b>	<b>3,834,542</b>	<b>3,923,063</b>
70 Balance on hand		304,936	1,156,950	585,456	665,732	543,051
71 <b>TOTAL</b>		<b>\$2,909,468</b>	<b>\$5,060,630</b>	<b>\$2,171,070</b>	<b>\$4,500,274</b>	<b>\$4,466,114</b>

	Bridgewater 10,276	Foxborough 10,136	Holden 10,117	Holbrook 10,104	Sharon 10,070	Aggregate— 82 Towns 1,452,686
1						
2						
3						
4	\$1,006,239	\$1,219,713	\$1,192,072	\$1,132,884	\$1,532,205	\$188,756,567
5	166,191	155,711	174,784	139,801	180,878	28,538,013
6	11,172	16,731	1,221	7,837	5,305	1,618,443
7	1,238	320	115	410	293	172,025
8	189,493	148,464	150,538	184,368	192,606	27,478,550
9	1,113	—	—	3,897	—	172,924
10						
11	5,814	—	1,354	14,987	—	1,666,202
12	133,403	151,137	232,650	181,055	206,647	27,823,745
13	217,336	147,287	159,902	165,225	197,788	27,553,662
14	86,474	94,786	593,928	67,280	97,304	31,223,191
15	—	211	14	—	282	679,960
16	3,074	4,509	2,722	4,247	3,077	945,247
17						
18	22,206	—	40,526	8,120	—	2,620,666
19						
20	—	1,950,000	250,000	129,000	—	27,379,500
21	100,000	2,533	529,123	300,193	772,500	49,510,736
22	10,406	25,929	15,271	16,022	16,312	2,718,408
23	204,005	247,208	208,735	177,308	233,863	37,518,495
24	2,158,164	4,164,539	3,552,955	2,532,634	3,439,060	456,376,334
25	562,018	707,232	377,539	401,106	280,340	93,121,203
26	\$2,720,182	\$4,871,771	\$3,930,494	\$2,933,740	\$3,719,400	\$549,497,537
27						
28						
29	\$62,303	\$58,813	\$69,184	\$53,121	\$72,033	\$11,416,521
30	132,439	118,779	61,487	143,378	135,917	31,500,419
31	69,693	48,409	46,860	58,838	61,016	12,645,073
32	70,069	146,066	107,532	76,083	212,066	18,416,070
33	254,979	138,975	99,783	231,205	80,429	30,185,505
34	23,461	22,568	12,841	15,987	9,362	2,954,068
35	796,523	850,955	1,174,606	765,401	1,158,537	120,846,752
36	18,715	14,859	20,260	16,836	32,368	4,261,913
37	17,268	13,224	11,332	9,807	15,891	5,402,853
38	18,743	15,489	12,195	15,931	20,746	5,708,869
39	193,638	34,257	18,179	21,081	61,443	7,672,181
40						
41	—	—	422,307	—	—	14,540,708
42	45,613	58,200	61,047	67,256	42,008	8,478,168
43	—	—	—	—	—	230,916
44	—	587	520	—	1,469	1,248,583
45	52	—	—	4	—	127,148
46	11,037	29,246	42,603	62,137	87,745	7,679,760
47						
48						
49	6,911	—	—	—	—	636,488
50	6,107	1,900	—	5,700	2,477	1,749,957
51	34,163	—	—	5,475	948	8,829,749
52	27,561	27,139	111,646	54,988	35,010	8,287,150
53	—	—	—	—	—	70,492
54	—	—	—	—	—	629
55	1,854	101,450	205,425	10,285	2,965	29,688,975
56	—	362	8,200	—	6,743	625,516
57	—	—	2,188	—	17,631	779,942
58	—	—	—	—	—	765,879
59						
60	—	—	27,111	—	—	2,126,913
61	11,799	93,318	15,830	14,336	30,476	5,221,863
62	—	—	—	—	—	211,986
63	—	—	—	—	—	198,610
64						
65	95,000	140,000	150,000	172,000	227,000	21,854,847
66	100,000	—	515,790	300,000	756,000	49,958,721
67	10,406	25,929	15,271	16,022	16,312	2,718,408
68	196,516	315,746	207,713	173,708	216,662	38,812,100
69	2,204,850	2,256,271	3,419,910	2,289,579	3,303,254	455,853,732
70	515,332	2,615,500	510,584	644,161	416,146	93,643,805
71	\$2,720,182	\$4,871,771	\$3,930,494	\$2,933,740	\$3,719,400	\$549,497,537

TABLE II. — *Debt Transactions for 1961*

	Towns (Population over 10,000)	ISSUED			
		General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans
1. Brookline . . . . .		—	—	—	\$1,300,000
2. Arlington . . . . .		\$100,000	—	—	2,300,000
3. Weymouth . . . . .		800,000	\$140,000	\$390,000	—
4. Framingham . . . . .		400,000	950,000	15,000	1,500,000
5. Watertown . . . . .		—	—	—	1,300,000
6. Braintree . . . . .		250,000	—	—	1,800,000
7. Natick . . . . .		510,000	32,000	60,000	1,500,000
8. Belmont . . . . .		—	—	—	—
9. Methuen . . . . .		—	28,000	—	900,000
10. Lexington . . . . .		310,000	420,000	—	1,500,000
11. Milton . . . . .		—	—	—	1,400,000
12. Wellesley . . . . .		360,000	—	100,000	1,100,000
13. Needham . . . . .		—	—	—	—
14. West Springfield . . . . .		1,000,000	—	—	2,000,000
15. Norwood . . . . .		—	—	—	—
16. Wakefield . . . . .		100,000	—	—	—
17. Dedham . . . . .		777,000	—	—	1,000,000
18. Danvers . . . . .		800,000	305,000	—	400,000
19. Saugus . . . . .		585,000	—	—	1,350,000
20. Winthrop . . . . .		—	—	—	900,000
21. Winchester . . . . .		—	—	—	600,000
22. Reading . . . . .		—	560,000	—	650,000
23. Randolph . . . . .		476,000	217,000	50,000	400,000
24. Marblehead . . . . .		480,000	80,000	—	400,000
25. Billerica . . . . .		—	—	—	1,100,000
26. Stoneham . . . . .		109,000	50,000	—	800,000
27. Greenfield . . . . .		—	—	—	900,000
28. Shrewsbury . . . . .		—	—	—	400,000
29. Southbridge . . . . .		—	—	25,000	950,000
30. Stoughton . . . . .		752,500	55,000	—	500,000
31. Tewksbury . . . . .		—	—	—	700,000
32. Andover . . . . .		865,000	—	—	200,000
33. Milford . . . . .		25,000	—	—	400,000
34. Agawam . . . . .		505,000	—	—	800,000
35. Hingham . . . . .		1,015,000	—	—	500,000
36. Chelmsford . . . . .		950,000	—	—	1,250,000
37. South Hadley . . . . .		1,311,000	—	76,000	—
38. Ayer . . . . .		20,000	18,000	—	—
39. North Attleborough . . . . .		50,000	70,000	—	—
40. Dartmouth . . . . .		—	—	—	750,000
41. Plymouth . . . . .		—	—	—	700,000
42. Fairhaven . . . . .		227,000	—	—	200,000
43. Walpole . . . . .		—	—	—	—
44. Auburn . . . . .		35,000	—	—	500,000
45. Bourne . . . . .		—	—	—	550,000
46. Ludlow . . . . .		1,950,000	—	277,000	100,000
47. Amherst . . . . .		31,500	—	—	150,000
48. Webster . . . . .		—	—	—	—
49. Dracut . . . . .		—	—	—	300,000
50. Barnstable . . . . .		—	—	—	1,100,000
51. Swampscott . . . . .		—	—	—	800,000
52. Rockland . . . . .		220,000	40,000	—	500,000
53. Falmouth . . . . .		—	—	—	400,000
54. Burlington . . . . .		216,500	—	—	700,000
55. Clinton . . . . .		425,000	950,000	25,000	—
56. Canton . . . . .		390,000	45,000	90,000	800,000
57. Concord . . . . .		—	—	—	300,000
58. Wilmington . . . . .		1,050,000	102,200	400,000	900,000
59. Adams . . . . .		—	—	—	320,000
60. Easthampton . . . . .		1,400,000	—	—	—
61. Somerset . . . . .		450,000	—	—	150,000
62. Athol . . . . .		10,000	—	—	200,000
63. Scituate . . . . .		—	—	—	1,400,000
64. Middleborough . . . . .		335,000	—	—	—

*Classified by Character of Obligation*

		PAID				
Highway Reimbursement and Airport Grant Loans		General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	Highway Reimbursement and Airport Grant Loans
1.	-	\$427,000	\$6,000	-	\$1,300,000	-
2.	-	460,000	-	-	2,300,000	-
3.	-	793,000	61,000	\$390,000	-	-
4.	-	610,000	79,000	15,000	1,500,000	-
5.	-	430,000	-	-	1,300,000	-
6.	-	555,688	326,000	-	1,800,000	-
7.	\$21,000	500,400	53,000	60,000	1,500,000	-
8.	-	-	-	-	-	-
9.	-	131,000	49,000	-	900,000	-
10.	-	714,000	65,000	-	1,500,000	-
11.	-	245,000	-	-	1,400,000	-
12.	-	382,000	-	100,000	1,100,000	-
13.	-	664,000	30,000	-	-	-
14.	-	389,253	85,000	-	2,000,000	-
15.	-	194,000	84,000	-	-	-
16.	33,750	397,000	103,000	-	-	\$28,500
17.	-	414,000	-	-	1,000,000	-
18.	-	305,500	90,000	-	400,000	-
19.	-	313,000	14,000	-	1,350,000	-
20.	-	30,000	10,000	-	900,000	-
21.	-	275,000	20,000	-	600,000	-
22.	-	280,000	93,000	-	650,000	-
23.	-	350,000	15,000	50,000	400,000	-
24.	-	395,000	25,000	-	400,000	-
25.	-	230,000	86,000	-	1,100,000	-
26.	-	247,000	50,000	-	800,000	-
27.	-	195,000	10,000	-	900,000	-
28.	-	195,000	25,000	-	400,000	-
29.	-	77,000	10,000	-	800,000	-
30.	-	318,000	32,000	-	500,000	35,250
31.	-	151,000	65,000	-	700,000	-
32.	-	245,000	20,000	-	200,000	-
33.	-	72,000	-	25,000	400,000	-
34.	-	250,000	-	-	800,000	-
35.	-	255,000	10,000	-	500,000	-
36.	38,100	236,000	-	-	1,500,000	31,500
37.	-	155,000	-	355,000	-	-
38.	-	102,000	-	-	-	-
39.	-	190,000	50,000	-	-	-
40.	-	215,000	60,000	-	750,000	-
41.	-	79,000	32,000	-	700,000	-
42.	-	120,000	10,800	-	200,000	-
43.	-	220,000	-	-	-	-
44.	-	249,000	-	-	500,000	-
45.	-	120,000	-	-	550,000	-
46.	-	78,000	-	277,000	100,000	-
47.	6,000	63,500	40,000	-	150,000	6,000
48.	30,000	105,000	-	-	-	18,000
49.	-	110,000	-	-	300,000	-
50.	58,000	265,000	26,000	-	1,100,000	58,000
51.	-	229,000	40,000	-	800,000	-
52.	20,500	165,000	15,000	-	500,000	15,500
53.	-	136,000	77,800	-	400,000	-
54.	19,500	301,000	-	-	700,000	14,330
55.	-	85,000	3,400	112,000	-	-
56.	-	287,000	70,000	90,000	900,000	34,050
57.	-	182,000	76,700	-	300,000	-
58.	63,325	252,000	47,000	400,000	900,000	38,700
59.	-	93,000	-	-	320,000	-
60.	-	15,000	8,000	35,000	-	-
61.	-	95,000	30,000	-	150,000	-
62.	-	10,000	20,000	-	200,000	-
63.	-	279,000	37,000	-	1,400,000	-
64.	-	161,000	51,500	-	-	-

TABLE II. — *Debt Transactions for 1961*

Towns (Population over 10,000)	ISSUED			
	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans
65. Bedford . . . .	—	—	—	\$500,000
66. North Andover . . . .	\$30,000	—	—	350,000
67. Northbridge . . . .	—	—	—	100,000
68. Amesbury . . . .	—	\$70,000	—	100,000
69. Grafton . . . .	—	—	—	300,000
70. Abington . . . .	—	49,000	—	600,000
71. Longmeadow . . . .	450,000	—	\$150,000	500,000
72. Franklin . . . .	1,838,000	—	100,000	200,000
73. Whitman . . . .	—	—	—	400,000
74. Wayland . . . .	—	—	—	200,000
75. Palmer . . . .	—	—	—	—
76. Westwood . . . .	—	—	—	500,000
77. East Longmeadow . . . .	—	—	—	500,000
78. Bridgewater . . . .	—	—	—	100,000
79. Foxborough . . . .	1,740,000	210,000	—	—
80. Holden . . . .	250,000	—	—	500,000
81. Holbrook . . . .	72,000	57,000	—	300,000
82. Sharon . . . .	—	—	—	750,000
82 Towns . . . .	\$23,670,500	\$4,448,200	\$1,758,000	\$47,520,000



*Classified by Character of Obligation — Concluded*

Highway Re- imbursement and Airport Grant Loans	PAID				
	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	Highway Re- imbursement and Airport Grant Loans
65. —	\$214,000	\$15,000	—	\$500,000	—
66. —	155,000	29,000	—	350,000	—
67. —	47,750	—	—	100,000	—
68. —	45,000	—	—	100,000	—
69. —	68,000	—	—	300,000	—
70. —	106,000	9,000	—	600,000	—
71. —	280,000	—	\$150,000	500,000	—
72. —	42,000	15,000	100,000	200,000	—
73. —	43,000	—	—	400,000	—
74. —	269,000	24,500	—	200,000	—
75. —	—	—	—	—	—
76. —	235,000	—	—	500,000	—
77. —	300,000	20,000	—	500,000	—
78. —	55,000	40,000	—	100,000	—
79. —	125,000	15,000	—	—	—
80. \$29,000	90,000	60,000	—	500,000	\$15,790
81. —	140,000	32,000	—	300,000	—
82. 22,500	217,000	10,000	—	750,000	6,000
\$341,675	\$18,519,090	\$2,480,700	\$2,159,000	\$47,729,000	\$301,620



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BY CITIES AND TOWNS

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Dartmouth . . . . .	32	40-41	Stoneham . . . . .	30	40-41
Dedham . . . . .	28	40-41	Stoughton . . . . .	31	40-41
Dracut . . . . .	34	40-41	Swampscott . . . . .	34	40-41
Easthampton . . . . .	35	40-41	Tewksbury . . . . .	31	40-41
East Longmeadow . . . . .	38	42-43	Wakefield . . . . .	28	40-41
Fairhaven . . . . .	33	40-41	Walpole . . . . .	33	40-41
Falmouth . . . . .	34	40-41	Watertown . . . . .	26	40-41
Foxborough . . . . .	39	42-43	Wayland . . . . .	38	42-43
Framingham . . . . .	26	40-41	Webster . . . . .	33	40-41
Franklin . . . . .	37	42-43	Wellesley . . . . .	27	40-41
Grafton . . . . .	37	42-43	West Springfield . . . . .	28	40-41
Greenfield . . . . .	30	40-41	Westwood . . . . .	38	42-43
Hingham . . . . .	31	40-41	Weymouth . . . . .	26	40-41
Holbrook . . . . .	39	42-43	Whitman . . . . .	38	42-43
Holden . . . . .	39	42-43	Wilmington . . . . .	35	40-41
Lexington . . . . .	27	40-41	Winchester . . . . .	29	40-41
Longmeadow . . . . .	37	42-43	Winthrop . . . . .	29	40-41









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*The Commonwealth of Massachusetts*

DEPARTMENT OF CORPORATIONS AND TAXATION

BUREAU OF ACCOUNTS

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FORTY-EIGHTH REPORT

ON THE

STATISTICS OF MUNICIPAL FINANCES

FOR THE YEAR ENDING DECEMBER 31, 1962

---

BY

THE COMMISSIONER OF CORPORATIONS AND TAXATION

---



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## The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION,  
BOSTON, SEPTEMBER 1, 1965

As Commissioner of Corporations and Taxation, I submit herewith the Forty-eighth report on the Statistics of Municipal Finances of the cities and towns of the Commonwealth for the financial year 1962.

This report was prepared under the direction of Arthur H. MacKinnon, Director of Accounts, presenting data relative to the finances of the municipalities of the Commonwealth having a population of 10,000 or over and statistics relating to the debt of all cities and towns on December 31, 1962. The tabulations were compiled from returns made by city and town officials.

GUY J. RIZZOTTO  
*Commissioner of Corporations and Taxation*

The Commonwealth of Massachusetts

REPORT ON THE STATISTICS OF  
MUNICIPAL FINANCES — 1962

HON. GUY J. RIZZOTTO, *Commissioner of Corporations and Taxation,*  
*Boston*

SIR:—

I submit herewith the Forty-eighth Report on the Statistics of Municipal Finances. The information presented is gathered from the classified receipts and expenditures for the year 1962 returned by the accounting officers of cities and towns on schedules furnished by the Director of Accounts in accordance with Section 43 of Chapter 44 of the General Laws. These returns are edited in the office by comparison with printed reports of the cities and towns and the audits made by the Bureau of Accounts.

The body of the report is divided into two parts: — Part I, 39 Cities, and Part II, 82 Towns having a population over 10,000. Each group is arranged in order of the population established by the Federal census of 1960.

Tables are presented in each group reporting the revenue and non-revenue receipts and expenditures in the year 1962, Table I, and the detail of debt issued and paid, Table II. The totals in Table II differ from the totals shown under indebtedness in Table I because premiums are included in the receipts, and payments for metropolitan district debt are included in Table I.

The terms “revenue” and “non-revenue” are used in the sense defined in Chapter 44 of the General Laws as amended by Chapter 358 of the Acts of 1946. “Revenue” is defined as receipts from (1) the exercise of governmental power of taxation and police control; (2) donations, gifts, grants, and subvention for governmental use; (3) performing services for compensation and from the operation and management of productive enterprises, investments, and properties of government. “Non-revenue” receipts consist of receipts from the sale or disposal of capital assets, from loans, refunds, and various temporary transactions.

The term “outlays” represents expenditures for purchase of land, construction of permanent improvements, and purchases of additional equipment which may be expected to last over a period of years, regardless of whether the appropriation was made from loans, grants, or taxation.

DEBT

The total funded debt issued by the 39 cities and 312 towns in the commonwealth in 1960, 1961, and 1962, classified by purpose, is shown in the table on page 3.

The net funded debt outstanding on December 31, 1962 for all cities and towns and the ratio of this debt to valuation is shown on page 4-11.

The total assessed valuation, net funded debt, and ratio of net debt to valuation for all cities and towns for selected years since 1910 is shown on page 12.

The total gross debt, sinking funds held, and net debt for all cities and towns, classified as to general and enterprise purposes, for selected years since 1910, is shown on page 12.

CERTIFICATION OF NOTES

The number of notes certified for towns, counties, and districts by this Bureau in 1962 was 3,212 representing a total value of \$108,022,827. Of this number 1,462 notes representing a value of \$103,818,561 were for temporary loans, and 1,750 notes representing a value of \$4,204,266 were for funded debt.

## CONCLUSION

The office continues to serve the public by giving statistical presentations of the cost of government, by the certification of notes for towns, counties, and districts; and by the auditing of municipal, county, and district accounts, and the installation of accounting systems. The director and assistant directors give advice and information regarding the duties of financial officers of the municipalities, and give assistance to them in regard to the financial problems of the municipalities when requested.

More detailed statistical compilations relative to receipts and payments, tax rates, debt authorizations and issues, outstanding debt, and other related matters are frequently requested and gladly furnished.

Respectfully submitted,

ARTHUR H. MacKINNON  
*Director of Accounts*

BOSTON  
SEPTEMBER 1, 1965

*Purposes of Funded Debt Issued in 1960, 1961, and 1962*

	1960	1961	1962
Highways and Bridges . . . . .	\$6,714,000	\$7,306,000	\$5,907,144
Sewers, Surface Drainage . . . . .	13,224,500	9,942,800	14,561,200
Dredging, Shore Protection . . . . .	-	775,000	-
School Buildings . . . . .	60,853,000	56,206,800	59,898,040
Land and Buildings (other than schools)	4,775,500	5,676,000	8,656,500
Building Remodeling . . . . .	1,642,500	2,818,000	3,469,000
Departmental Equipment . . . . .	859,474	1,812,957	3,875,666
Traffic Signals . . . . .	100,000	33,000	-
Municipal Relief . . . . .	728,000	-	501,000
Final Judgment . . . . .	94,941	-	45,419
Emergency . . . . .	20,000	103,500	-
Off-Street Parking . . . . .	1,113,000	779,000	420,000
Funding . . . . .	495,000	200,000	-
Insurance Premium . . . . .	128,000	-	200,000
Electric . . . . .	350,000	185,000	1,230,000
Water . . . . .	7,540,550	15,436,775	8,887,904
Airport . . . . .	552,000	430,000	230,000
Recreation . . . . .	600,000	150,000	135,000
Swimming Pool . . . . .	-	-	115,000
Flood Protection . . . . .	500,000	500,000	350,000
Urban Redevelopment . . . . .	1,730,000	680,000	1,804,000
Building Demolition . . . . .	100,000	-	-
Harbor Development . . . . .	-	500,000	-
Stream Clearance . . . . .	-	-	500,000
Incinerator . . . . .	-	-	913,000
	<b>\$102,120,465</b>	<b>\$103,534,832</b>	<b>\$111,698,873</b>



*Net Debt, December 31, 1962, and Ratio of Net Debt to Valuation: Cities.*

CITIES.	Population, 1960	Valuation, 1962 including Motor Vehicles	NET DEBT, DECEMBER 31, 1962			RATIO OF NET DEBT TO VALUATION			
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise	Total
			Inside Limit	Outside Limit					
ATLBERO	27,118	\$61,232,179	\$1,402,000	\$4,080,000	\$1,701,000	\$7,183,000	8.95	2.78	11.73
BAYVIEW	36,108	69,300,022	1,350,000	2,833,000	1,560,000	5,743,000	6.04	2.25	8.29
BOSTON	697,197	1,537,157,932	45,205,921	50,075,002		95,280,923	6.20	—	6.20
BROCKTON	72,813	142,591,803	2,120,000	5,470,000	2,596,000	10,186,000	5.32	1.82	7.14
CAMBRIDGE	107,716	267,939,558	2,576,000	7,335,000	360,000	8,271,000	2.95	0.14	3.09
CHELSEA	33,749	54,890,891	480,000	4,255,000		905,000	1.65	—	1.65
CHELSEA	88,893,575	1,450,000	4,334,000		1,689,000	7,473,000	6.51	1.90	8.41
CITY OF	43,544	141,927,629	1,740,000			1,740,000	1.23	—	1.23
FALL RIVER	99,942	142,226,358	2,823,000	2,510,000	588,000	5,921,000	3.75	0.41	4.16
FITCHBURG	43,021	81,839,508	886,000	2,036,000	2,132,000	4,921,000	2.49	2.60	5.09
GLoucester	19,038	37,434,393	374,000	630,000	150,000	1,154,000	2.68	0.40	3.08
Haverhill	46,346	90,943,033	585,000	894,000	281,000	1,760,000	2.44	0.46	2.90
HOLYOKE	70,933	128,300,000	1,283,000	6,234,000	8,891,000	15,845,000	8.26	0.28	8.54
HOLYOKE	52,680	113,256,615	2,347,000	4,607,000	1,463,000	6,346,000	6.14	7.85	13.99
LAWRENCE	27,929	107,321,124	1,574,000	3,309,000	1,155,000	6,091,000	4.55	1.36	5.91
LEominster	92,107	52,673,225	1,969,000	3,967,000	2,565,000	12,857,000	6.92	2.19	9.11
LOWELL	94,478	148,834,798	5,757,000	4,535,000	136,000	8,446,000	5.18	0.08	5.26
LYNN	57,676	163,074,535	3,015,000	5,295,000	1,354,000	7,544,000	6.78	—	6.78
MALDEN	18,819	111,280,884	1,760,000	5,784,000		7,544,000	19.88	3.91	14.50
MAHAROUGH	64,071	128,335,254	1,779,500	2,790,000		3,275,500	10.89	10.00	20.89
MEDFORD	29,619	69,835,024	2,711,000	560,000	4,000	3,271,000	2.55	—	2.55
MELROSE	102,477	173,884,844	4,710,735	3,870,000	2,105,000	10,685,735	4.94	1.21	6.15
NEW BEDFORD	14,004	32,006,403	125,000	1,130,000	286,000	1,541,000	3.91	0.89	4.80
NEWBURYPORT	92,384	318,092,921	7,278,000	9,080,000	245,000	17,209,000	5.32	0.07	5.39
NEWTON	13,685	35,331,155	567,200	2,425,000	103,800	1,096,000	2.81	0.29	3.10
NORTH ADAMS	32,058	48,164,454	432,000	2,615,000	3,047,000	3,762,000	6.33	0.15	6.48
NORTHAMPTON	30,202	67,809,149	1,260,000	2,742,000	4,002,000	2,762,000	3.90	2.51	6.41
PASADY	32,292	141,794,804	1,400,000	9,390,000	9,880,000	12,295,000	6.97	1.70	8.67
PITTSFIELD	57,409	204,317,656	7,490,000	6,555,000	2,415,000	12,606,000	5.64	0.04	5.68
QUINCY	87,409	277,715,473	7,320,000	4,201,000	855,000	11,606,000	5.64	0.29	5.93
REVERE	40,080	107,110,750	1,712,000	655,000	227,000	2,594,000	3.05	0.93	3.98
SALEM	39,211	107,110,750	1,540,000	719,000	1,950,000	4,209,000	2.11	1.82	3.93
SOMERVILLE	94,697	132,094,064	3,036,000	532,000	65,000	3,633,000	2.35	0.04	2.39
SPRINGFIELD	174,463	573,540,051	14,651,000	11,912,000	10,736,000	37,302,000	4.63	1.97	6.60
TAUNTON	41,132	62,298,974	935,500	4,491,000	4,005,000	5,431,500	2.44	6.85	9.29
WESTFIELD	55,413	142,298,974	8,417,000	12,650,000	309,000	12,965,000	8.89	0.22	9.11
WESTFIELD	26,302	60,107,784	4,239,000	9,492,000	920,000	12,371,000	9.07	1.53	10.60
WILMAM	31,214	67,076,985	1,826,000	4,192,000	835,000	6,371,000	15.44	1.24	16.68
WORCEN									
WORCESTER	186,587	410,983,168	12,667,000	15,054,000	3,652,000	31,373,000	6.74	0.89	7.63
39 Cities	2,948,572	\$6,372,212,268	\$142,438,856	\$203,288,002	\$56,595,800	\$402,322,658	5.42	0.89	6.31

<sup>1</sup> Less than one one-hundredth of one per cent.

*Net Debt, December 31, 1962, and Ratio of Net Debt to Valuation: Towns over 5,000 Population.*

Towns, (Over 5,000 Population)	Population, 1960	Valuation, 1962 including Motor Vehicles	NET DEBT, DECEMBER 31, 1962		RATIO OF NET DEBT TO VALUATION				
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise	Total
			Inside Limit	Outside Limit					
Abington	•	10,607	\$98,000	\$3,463,000	\$3,561,000	\$3,781,000	9.42	0.58	10.00
Acton	•	7,238	313,000	550,000	863,000	863,000	4.97	-	4.97
Acushnet	•	5,755	109,000	365,000	474,000	500,500	7.20	0.40	7.60
Adams	•	12,391	316,000	225,000	541,000	3,024,000	3.54	-	3.54
Agawam	•	37,129,070	1,284,000	1,740,000	3,024,000	3,024,000	8.14	-	8.14
Amesbury	•	27,375,014	15,000	80,000	95,000	191,000	0.34	0.70	1.04
Amherst	•	18,501,302	605,000	45,000	650,000	1,155,000	3.51	2.73	6.24
Andover	•	99,200,984	525,000	2,585,000	3,110,000	3,260,000	3.14	0.15	3.29
Arlington	•	103,685,491	1,795,000	1,680,000	3,475,000	3,475,000	3.35	-	3.35
Ashtand	•	32,014,463	197,000	1,190,000	1,387,000	1,551,000	4.33	0.51	4.84
Athol	•	16,703,785	55,000	-	55,000	85,000	0.33	0.51	0.84
Auburn	•	29,104,951	341,000	2,045,000	2,386,000	2,386,000	8.20	-	8.20
Ayer	•	9,175,088	43,000	1,800,000	1,843,000	1,876,500	20.09	0.36	20.45
Barnstable	•	67,394,411	1,075,000	2,945,000	4,020,000	114,000	5.96	0.17	6.13
Bedford	•	29,411,735	565,000	2,431,000	2,996,000	3,198,000	10.18	0.69	10.87
Belchertown	•	8,438,900	104,000	110,000	214,000	214,000	2.54	-	2.54
Bellingham	•	12,165,463	180,500	1,565,000	1,745,500	1,891,500	14.35	1.20	15.55
Bellmont	•	84,929,862	610,000	2,076,000	2,686,000	3,501,000	8.99	2.73	11.72
Billerica	•	29,872,578	14,000	-	14,000	294,000	0.32	6.39	6.71
Blackstone	•	4,383,876	394,000	1,587,000	1,981,000	1,981,000	7.69	-	7.69
Bourne	•	25,739,223	2,255,000	4,136,000	6,391,000	10,802,000	8.23	5.68	13.91
Braintree	•	77,682,706	2,255,000	4,136,000	6,391,000	10,802,000	8.23	5.68	13.91
Bridgewater	•	29,780,362	80,000	280,000	360,000	453,000	1.21	1.52	2.73
Brookline	•	52,044	6,144,000	985,000	7,129,000	7,129,000	2.98	10.00	12.98
Burlington	•	239,080,905	676,550	4,476,250	5,152,800	5,152,800	13.53	-	13.53
Buxton	•	38,077,888	858,000	3,272,000	4,130,000	4,335,000	14.29	0.71	15.00
Canton	•	28,906,909	858,000	3,272,000	4,130,000	4,215,000	13.26	-	13.26
Carroll	•	31,792,134	885,000	3,330,000	4,215,000	4,315,000	13.26	-	13.26
Chelmsford	•	15,130	270,000	1,360,000	1,630,000	2,731,000	10.96	5.40	16.36
Clinton	•	16,688,688	270,000	1,360,000	1,630,000	2,731,000	10.96	5.40	16.36
Cohasset	•	5,840	473,000	1,187,000	1,660,000	2,430,000	9.11	1.33	10.44
Concord	•	18,228,984	667,900	1,460,000	2,127,900	2,488,300	6.68	1.13	7.81
Danvers	•	31,854,065	1,986,500	1,282,000	3,268,500	3,268,500	11.78	-	11.78
Dartmouth	•	27,676,530	40,000	1,282,000	1,322,000	1,322,000	4.78	-	4.78
Dedham	•	64,336	1,986,500	2,621,000	4,607,500	5,678,500	10.78	2.50	13.28
Dorchester	•	42,758,128	505,000	1,750,000	2,255,000	2,903,000	7.50	2.16	9.66
Dracut	•	13,674	3,092,000	2,845,000	5,937,000	5,937,000	9.67	-	9.67
Dudley	•	19,639,983	280,000	1,940,000	2,220,000	2,220,000	11.30	-	11.30
East Bridgewater	•	24,060,712	291,000	1,145,000	1,436,000	1,520,000	10.07	0.59	10.66
Easthampton	•	23,697,487	210,000	980,000	1,190,000	1,307,000	4.94	0.49	5.43
East Longmeadow	•	64,898,474	740,000	850,000	1,590,000	1,690,000	6.71	0.42	7.13
Easton	•	14,174,817	225,000	2,925,000	3,150,000	3,190,000	4.86	0.06	4.92
Fairhaven	•	20,489,181	190,000	1,334,000	1,524,000	1,890,500	10.75	2.59	13.34
Fairhaven	•	20,489,181	705,000	875,000	1,580,000	1,632,000	7.71	0.26	7.97

*Net Debt, December 31, 1962, and Ratio of Net Debt to Valuation: Towns over 5,000 Population — Concluded.*

TOWNS, (Over 5,000 Population)	Population, 1960	Valuation, 1962 including Motor Vehicles	NET DEBT, DECEMBER 31, 1962			RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise
			Inside Limit	Outside Limit				
Falmouth . . . . .	13,037	\$61,306,568	\$1,680,000	\$1,156,000	\$679,200	\$3,515,200	4.62	1.11
Foxborough . . . . .	10,136	40,568,450	1,000,000	1,375,000	285,000	2,660,000	5.86	0.70
Frammingham . . . . .	44,526	123,642,468	3,783,000	8,070,000	1,244,000	13,097,000	9.59	1.00
Franklin . . . . .	10,530	21,317,244	348,000	1,677,000	65,000	2,090,000	9.50	0.30
Grafton . . . . .	10,627	13,216,491	164,000	1,735,000	—	1,899,000	14.37	—
Great Barrington . . . . .	6,924	14,160,736	145,000	—	—	145,000	1.02	—
Greenfield . . . . .	17,690	36,298,557	1,346,000	1,105,000	5,000	2,456,000	6.75	0.01
Hanover . . . . .	5,488	13,113,874	368,000	474,000	60,000	902,000	6.42	0.46
Hingham . . . . .	5,923	12,119,155	60,000	1,460,000	—	1,520,000	12.54	—
Hoboken . . . . .	15,378	88,912,019	1,260,000	3,403,000	70,000	4,663,000	5.24	0.08
Holbrook . . . . .	10,104	16,815,636	368,144	1,800,000	314,450	1,862,594	9.21	1.87
Holden . . . . .	10,117	15,835,758	260,000	1,850,000	415,000	1,475,000	6.69	1.89
Holliston . . . . .	6,222	12,007,295	170,000	1,815,000	1,985,000	2,122,000	16.53	7.96
Hudson . . . . .	9,666	13,357,549	395,000	335,000	1,063,500	1,793,500	5.47	13.43
Hull . . . . .	7,055	46,446,338	787,000	1,410,000	—	2,197,000	4.73	4.73
Ipswich . . . . .	8,544	16,194,167	416,000	1,820,000	857,000	3,093,000	13.81	5.29
Lee . . . . .	5,271	14,308,566	—	1,280,000	111,000	1,391,000	8.94	0.78
Lester . . . . .	8,177	16,125,493	20,000	1,090,000	—	1,110,000	6.88	—
Lexington . . . . .	27,691	169,369,070	2,626,000	5,797,000	708,000	9,131,000	4.97	0.42
Lincoln . . . . .	5,613	11,047,611	225,000	1,413,000	50,000	1,688,000	14.83	0.45
Littleton . . . . .	5,109	10,165,456	45,000	1,340,000	184,000	1,569,000	13.62	1.81
Longmeadow . . . . .	10,565	82,815,320	1,160,000	2,817,000	—	3,977,000	4.80	—
Ludlow . . . . .	13,805	59,005,956	742,000	2,180,000	—	2,922,000	4.95	—
Lunenburg . . . . .	6,334	13,182,645	89,000	808,000	—	897,000	6.80	—
Lynn . . . . .	8,398	28,678,501	495,000	1,540,000	—	2,035,000	7.10	—
Lynnfield . . . . .	7,773	12,249,391	193,000	665,000	39,000	897,000	7.00	0.32
Marshfield . . . . .	18,521	55,543,221	2,785,000	1,030,000	180,000	3,995,000	6.87	0.32
Marblehead . . . . .	6,748	27,958,873	372,000	2,463,000	439,000	3,274,000	10.11	1.57
Maynard . . . . .	7,695	10,834,079	605,000	3,200,000	96,000	1,021,000	8.54	0.88
Medford . . . . .	6,021	27,982,637	132,000	1,628,000	135,054	1,895,054	6.36	0.49
Medway . . . . .	5,168	10,731,782	60,000	1,670,000	9,000	1,739,000	16.12	0.08
Methuen . . . . .	28,114	45,142,332	875,000	500,000	424,000	1,799,000	3.05	0.94
Middleborough . . . . .	11,065	16,949,626	833,000	650,000	33,000	1,516,000	8.75	0.19
Milford . . . . .	15,749	23,605,146	455,000	390,000	—	845,000	3.58	—
Milbury . . . . .	9,623	12,062,045	75,000	1,030,000	—	1,105,000	9.16	—
Milton . . . . .	26,375	71,795,963	1,033,000	3,755,000	—	1,408,000	1.96	—
Monson . . . . .	6,712	8,376,744	—	1,070,000	—	1,370,000	9.67	0.07
Montague . . . . .	7,836	14,069,270	290,000	3,470,400	10,000	4,503,400	5.25	0.22
Natick . . . . .	28,821	82,398,974	850,000	6,370,400	183,000	7,503,400	7.99	—
Nearham . . . . .	25,793	94,391,741	1,458,000	6,085,500	—	7,543,000	7.99	—
North Andover . . . . .	10,908	26,053,337	1,653,000	2,160,000	368,000	3,181,000	10.80	1.41
North Attleborough . . . . .	14,777	28,333,366	540,000	1,475,000	550,000	2,565,000	7.11	1.94
Northborough . . . . .	6,687	20,531,146	65,000	1,050,000	70,000	1,185,000	5.43	0.34
Northbridge . . . . .	10,800	12,500,072	187,000	330,000	—	517,000	4.14	—
North Reading . . . . .	8,331	16,378,503	279,000	1,795,000	—	375,000	24.66	2.29
Norton . . . . .	6,818	8,643,550	978,000	978,000	223,600	1,245,600	11.84	2.57
Norwell . . . . .	5,207	16,622,179	175,000	1,053,000	210,000	1,440,000	7.40	1.26



Norwood	24,898	62,433,282	1,519,000	930,000	2,449,000	425,000	2,874,000	3,92	0.68	4.60
Orange	6,154	7,811,905	—	—	—	36,000	36,000	—	0.46	0.46
Oxford	18,287,400	18,287,400	315,000	502,000	817,000	—	817,000	4.47	—	4.47
Palmer	10,358	15,170,111	300,000	600,000	900,000	—	900,000	5.93	—	5.93
Plymouth	14,445	45,251,477	320,000	—	320,000	—	320,000	0.71	0.32	1.03
Randolph	18,900	43,767,732	907,000	5,490,000	6,397,000	144,000	6,707,000	14.61	0.71	15.32
Reading	19,259	46,285,569	1,080,000	1,720,000	2,800,000	310,000	4,173,000	6.05	2.97	9.02
Rockland	13,119	18,572,143	225,000	2,010,000	2,235,000	1,373,000	2,464,000	12.04	1.23	13.27
Saunders	20,666	44,437,769	795,000	1,996,000	2,791,000	229,000	2,862,000	6.28	0.16	6.44
Schraute	11,214	40,118,191	1,225,000	3,005,590	4,230,590	71,000	4,415,590	10.55	0.46	11.01
Seabrook	8,399	22,412,663	447,000	458,000	905,000	—	905,000	4.01	—	4.04
Sharon	10,070	27,948,876	440,000	2,800,000	3,240,000	57,000	3,297,000	11.59	0.21	11.80
Shirley	5,202	3,880,567	—	340,000	340,000	—	340,000	18.78	—	8.76
Shrewsbury	16,622	35,755,515	340,000	4,925,000	5,265,000	—	5,440,000	14.72	0.49	15.21
Somerset	12,106	47,867,138	1,085,000	3,200,000	4,285,000	175,000	4,460,000	2.69	0.72	3.41
Southerbridge	16,523	23,515,089	756,000	360,000	1,116,000	345,000	1,136,000	4.75	0.08	4.83
South Hadley	14,956	28,261,053	325,000	2,555,000	2,880,000	20,000	2,880,000	10.19	—	10.19
Southwick	5,139	19,945,156	16,000	1,480,000	1,496,000	—	1,496,000	7.50	—	7.50
Spencer	7,838	8,341,259	22,888	—	1,928,888	—	1,928,888	0.27	—	0.27
Stoneham	17,821	38,032,977	701,000	1,160,000	1,861,000	275,000	2,136,000	4.90	0.72	5.62
Stonington	16,328	29,293,365	615,000	3,158,000	3,773,000	248,000	4,021,000	12.88	0.85	13.73
Sturbridge	7,447	24,411,170	348,400	2,420,000	2,768,400	—	2,768,400	11.33	—	11.33
Swampscott	13,294	41,019,073	719,000	2,185,000	2,904,000	255,000	3,159,000	7.05	0.62	7.70
Swansea	9,910	13,217,121	132,200	606,000	738,200	—	738,200	5.39	—	5.39
Tenipleton	5,271	10,165,992	14,000	3,345,000	3,752,000	353,000	3,805,000	0.11	—	0.11
Tewksbury	15,902	20,104,154	507,000	3,270,000	3,772,000	1,288,000	5,040,000	18.65	6.41	25.07
Uxbridge	7,789	10,437,185	150,000	3,371,000	4,178,000	—	4,440,000	4.22	—	4.22
Wakefield	24,265	71,133,666	807,000	1,709,000	2,851,000	474,000	4,652,000	5.87	0.67	6.54
Ware	14,688	38,138,039	1,091,000	665,000	665,000	—	691,000	7.48	—	7.48
Wareham	7,517	24,387,213	340,800	835,000	1,175,800	26,000	1,175,800	5.06	0.20	5.26
Watertown	39,092	92,238,936	2,780,000	730,000	3,510,000	—	3,510,000	4.78	—	4.78
Wayland	10,444	30,821,957	169,000	3,475,000	3,644,000	124,500	3,768,500	3.80	—	3.80
Webster	13,680	26,691,380	925,419	610,000	1,535,419	—	1,535,419	11.82	0.41	12.23
Wellesley	26,071	89,480,308	2,611,000	1,055,000	3,666,000	200,000	3,866,000	5.75	—	5.75
Westborough	9,599	15,290,486	259,000	1,864,000	2,123,000	53,000	2,176,000	4.10	0.22	4.32
West Boylston	5,526	12,597,557	338,000	935,000	1,272,000	80,000	1,262,800	13.88	0.35	14.23
West Bridgewater	5,061	10,274,943	149,000	1,495,000	1,626,800	—	1,626,800	12.91	—	12.91
Westford	6,261	12,527,347	125,800	675,000	800,800	294,500	1,095,300	12.58	0.78	13.36
Weston	8,261	35,967,719	460,000	2,401,000	2,861,000	79,000	2,940,000	7.95	0.22	8.17
Westport	6,641	15,159,054	254,000	2,955,000	3,209,000	—	3,209,000	3.62	—	3.62
West Springfield	24,924	85,862,191	1,680,000	2,150,000	3,830,000	510,000	4,340,000	4.46	0.59	5.05
Westwood	10,354	29,739,395	772,000	2,820,000	3,592,000	—	3,592,000	12.08	—	12.08
Weymouth	48,177	134,661,017	5,183,000	7,107,000	12,290,000	—	12,277,500	9.13	0.36	9.49
Whitman	10,485	15,323,160	393,000	333,000	408,000	—	408,000	2.66	—	2.66
Williamstown	7,387	50,643,320	185,000	565,000	750,000	75,000	825,000	1.48	0.15	1.63
Williamstown	7,322	38,381,558	135,000	500,000	635,000	100,000	735,000	1.65	0.26	1.91
Wilmington	12,475	59,491,244	597,750	3,033,425	3,631,175	415,800	4,046,975	6.10	0.70	6.80
Winchester	6,237	12,959,346	448,798	660,000	1,108,798	40,000	1,148,798	8.55	0.31	8.86
Winthrop	19,376	62,464,828	1,775,000	1,550,000	3,325,000	125,000	3,450,000	5.32	0.20	5.52
Wrentham	20,303	38,460,053	360,000	—	360,000	5,000	365,000	0.94	0.01	0.95
Wrentham	12,172,891	6,685	372,000	130,000	372,000	161,000	533,000	1.76	0.76	2.52
Yarmouth	5,504	29,453,544	728,000	526,200	1,254,200	510,000	1,764,200	4.26	1.73	5.99
141 Towns	1,861,593	\$4,973,720,148	\$94,863,449	\$224,020,865	\$318,884,314	\$30,858,504	\$349,742,818	6.41	0.62	7.03

<sup>1</sup> Less than one one-hundredth of one per cent.

*Net Debt, December 31, 1962, and Ratio of Net Debt to Valuation: Towns under 5,000 Population.*

TOWNS (Under 5,000 Population)	Population, 1960	Valuation, 1962 including Motor Vehicles	NET DEBT, DECEMBER 31, 1962			RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise
			Inside Limit	Outside Limit				
Alford . . . . .	256	\$599,024	—	—	—	—	—	—
Asburnham . . . . .	2,758	7,777,670	\$6,000	\$10,000	\$24,000	\$40,000	0.23	0.34
Asby . . . . .	1,883	2,944,919	14,000	177,000	—	191,000	8.15	8.15
Asnfield . . . . .	1,131	1,778,876	14,000	15,000	—	29,000	0.75	0.75
Avon . . . . .	4,301	7,175,736	190,000	1,575,000	158,500	1,923,500	24.60	26.81
Barre . . . . .	3,479	4,491,305	50,000	100,000	20,000	170,000	3.79	3.79
Becket . . . . .	770	1,973,317	15,000	—	—	15,000	0.76	0.76
Berkley . . . . .	1,609	1,866,509	3,000	360,000	—	363,000	19.45	19.45
Berlin . . . . .	1,742	2,528,969	29,000	48,000	—	77,000	3.04	3.04
Bernardston . . . . .	1,370	2,636,070	6,000	50,000	—	56,000	2.12	2.12
Blandford . . . . .	636	1,575,264	1,595	66,000	—	67,595	4.29	4.29
Bolton . . . . .	1,264	2,532,173	30,000	50,000	—	80,000	3.16	3.16
Boxborough . . . . .	744	1,290,883	—	10,000	—	10,000	0.77	0.77
Boxford . . . . .	2,010	5,591,636	5,000	67,000	—	72,000	1.20	1.20
Boylston . . . . .	2,367	9,866,297	54,000	240,000	—	294,000	2.48	2.48
Brewster . . . . .	1,236	5,533,929	—	—	—	—	0.98	0.98
Brimfield . . . . .	1,414	5,108,297	—	—	—	—	—	—
Brookfield . . . . .	1,751	3,297,566	48,000	150,000	—	198,000	6.00	6.00
Buckland . . . . .	1,664	3,683,602	20,000	—	—	20,000	0.54	0.54
Carlisle . . . . .	1,488	3,401,395	—	485,000	—	485,000	14.26	14.26
Carver . . . . .	1,949	4,665,799	64,000	40,000	—	104,000	2.23	2.23
Charlemont . . . . .	897	3,885,357	—	—	—	—	—	—
Charlton . . . . .	3,685	5,817,703	36,000	452,000	—	488,000	8.39	8.39
Chatham . . . . .	3,273	27,818,062	385,000	1,310,000	—	1,695,000	6.09	6.09
Cheshire . . . . .	2,472	3,317,038	2,000	507,000	—	509,000	15.35	15.35
Chester . . . . .	1,155	1,950,476	10,000	—	4,500	14,500	0.74	0.74
Chesterfield . . . . .	556	1,187,985	3,000	—	—	3,000	0.25	0.25
Chilmark . . . . .	238	2,407,265	4,000	—	—	4,000	0.17	0.17
Clarksburg . . . . .	1,741	1,529,318	17,000	50,000	—	67,000	4.38	4.38
Colrain . . . . .	1,426	2,611,963	17,000	48,000	—	65,000	2.49	2.49
Conway . . . . .	875	1,444,886	—	35,000	—	35,000	2.42	2.42
Cummington . . . . .	550	1,143,537	4,000	50,000	—	54,000	4.71	4.71
Deerfield . . . . .	3,338	7,438,611	70,000	195,000	—	265,000	3.56	3.56
Dennis . . . . .	3,727	23,049,267	335,000	335,000	—	670,000	1.45	1.45
Dighton . . . . .	3,769	6,199,802	54,000	141,000	15,000	195,000	3.15	3.15
Douglas . . . . .	2,559	3,439,342	87,000	100,000	—	187,000	5.44	5.44
Dover . . . . .	2,846	10,437,524	84,000	433,000	—	517,000	4.15	4.15
Dunstable . . . . .	824	1,071,481	1,000	260,000	—	261,000	24.36	24.36
Duxbury . . . . .	4,727	16,358,128	209,000	893,000	2,000	1,104,000	6.75	6.75
East Brookfield . . . . .	1,533	3,383,762	36,400	88,000	211,500	131,500	4.78	4.78
Eastham . . . . .	1,200	7,458,756	—	99,000	16,000	115,000	1.09	1.09
Edgartown . . . . .	1,474	8,997,112	189,000	72,000	—	261,000	2.90	2.90





TOWNS. (Under 5,000 Population)	Population, 1960	Valuation, 1962 including Motor Vehicles	NET DEBT, DECEMBER 31, 1962			RATIO OF NET DEBT TO VALUATION				
			GENERAL DEBT		Total	Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise	Total
			Inside Limit	Outside Limit						
New Ashford	165	\$276,727	—	\$4,000	\$4,000	—	\$4,000	1.45	—	1.45
New Braintree	509	889,702	—	—	—	—	—	—	—	—
Newbury	2,519	5,391,702	\$100,000	235,000	335,000	—	335,000	6.21	—	6.21
New Marlborough	1,083	2,636,388	9,000	—	9,000	—	9,000	0.34	—	0.34
New Salem	397	547,369	10,000	54,000	64,000	—	64,000	11.69	—	11.69
Norfolk	3,471	5,017,750	14,000	112,000	126,000	\$17,000	143,000	2.51	0.34	2.85
North Brookfield	3,616	5,210,006	—	345,000	345,000	—	345,000	6.62	—	6.62
Northfield	2,320	3,403,640	—	—	—	—	—	—	—	—
Oak Bluffs	1,419	8,239,581	6,000	—	6,000	77,800	83,800	0.07	0.95	1.02
Oakham	524	700,612	8,000	4,500	12,500	—	12,500	1.78	—	1.78
Orleans	2,342	30,253,493	300,000	65,000	365,000	1,820,000	2,185,000	1.21	6.01	7.22
Otis	473	2,590,323	10,500	10,500	21,000	—	21,000	0.81	—	0.81
Paxton	2,399	5,482,746	50,000	240,000	290,000	66,000	356,000	5.29	1.20	6.49
Pelham	805	1,310,593	—	—	—	—	—	—	—	—
Penbrooke	4,919	24,261,083	452,000	—	452,000	309,000	761,000	1.86	1.28	3.14
Pepperell	4,336	5,750,966	—	—	—	44,000	44,000	—	0.77	0.77
Peru	197	580,053	16,000	16,000	32,000	—	32,000	5.52	—	5.52
Petersham	890	1,996,083	4,000	—	4,000	—	4,000	0.20	—	0.20
Phillipston	695	1,132,649	6,979	5,000	11,979	—	11,979	1.06	—	1.06
Plainfield	237	614,624	—	—	—	—	—	—	—	—
Plainville	3,810	5,869,195	75,000	170,000	245,000	—	245,000	4.17	—	4.17
Plympton	821	3,944,546	16,000	39,000	55,000	—	55,000	1.39	—	1.39
Princeton	1,360	2,200,888	32,497	—	32,497	4,000	36,497	1.48	0.18	1.66
Provincetown	3,389	11,718,930	356,000	694,400	1,050,400	267,000	1,317,400	8.96	2.28	11.24
Raynham	4,150	8,931,898	167,000	535,000	702,000	—	702,000	7.86	—	7.86
Rehoboth	4,953	18,430,818	55,000	280,000	335,000	—	335,000	1.82	—	1.82
Richmond	890	1,726,519	—	—	—	—	—	—	—	—
Rochester	1,559	2,483,396	19,000	88,000	107,000	—	107,000	4.31	—	4.31
Rockport	4,616	27,979,021	422,000	580,000	1,002,000	2,000	1,004,000	3.58	0.01	3.59
Rowe	231	7,908,392	—	440,000	440,000	—	440,000	5.56	—	5.56
Rowley	2,783	10,680,277	—	225,000	225,000	203,000	428,000	2.11	1.90	4.01
Royalston	800	1,137,601	9,000	—	9,000	—	9,000	0.79	—	0.79
Russell	1,366	3,331,022	47,500	225,000	272,500	—	272,500	8.18	—	8.18
Rutland	3,253	8,662,469	131,000	—	131,000	—	131,000	1.51	—	1.51
Salisbury	3,154	6,606,707	204,000	160,000	364,000	—	364,000	5.51	—	5.51
Sandisfield	536	1,612,969	31,000	—	31,000	—	31,000	1.92	—	1.92
Sandwich	2,082	8,937,795	80,000	345,000	425,000	—	425,000	4.76	—	4.76
Savoy	277	440,450	—	—	—	—	—	—	—	—
Sheffield	2,138	4,559,308	20,000	—	20,000	—	20,000	0.44	—	0.44
Shelburne	1,739	3,390,753	3,000	—	3,000	—	3,000	0.09	—	0.09
Sherborn	1,806	8,512,195	—	420,000	420,000	—	420,000	4.93	—	4.93
Shutesbury	265	855,698	5,000	—	5,000	—	5,000	0.58	—	0.58

	3,852,796	12,000	335,000	347,000	—	299,000	347,000	9.01	—	9.01
Southampton	2,192	73,000	459,000	532,000	—	12,000	831,000	5.90	3.31	9.21
Southborough	3,996	36,000	485,000	521,000	—	—	533,000	9.43	0.22	9.65
Steering	3,193	15,477,570	65,000	65,000	—	—	65,000	0.42	—	0.42
Stockbridge	2,161	5,678,428	325,000	360,000	—	—	360,000	6.34	—	6.34
Stow	2,573	87,000	131,000	218,000	—	1,000	219,000	4.25	0.02	4.27
Sturbridge	3,604	5,132,472	34,000	34,000	—	—	34,000	1.12	—	1.12
Sunderland	1,279	3,038,329	310,000	377,500	—	—	377,500	4.51	—	4.51
Sutton	3,638	8,377,593	67,500	34,000	—	—	34,000	0.47	—	0.47
Tisbury	2,169	7,240,127	—	—	—	—	—	—	—	—
Tolland	101	647,403	—	—	—	—	—	—	—	—
Topsfield	3,351	9,961,684	59,000	666,000	—	150,000	816,000	6.68	1.51	8.19
Townsend	3,650	6,934,586	40,000	98,450	—	8,000	106,450	1.42	0.12	1.54
Truro	1,002	5,533,080	—	—	—	—	55,000	0.99	—	0.99
Tynemouth	3,302	3,758,489	364,000	368,000	—	—	368,000	9.79	—	9.79
Tyringham	197	1,065,764	—	—	—	—	—	—	—	—
Upton	3,127	5,042,178	48,000	64,000	—	193,000	257,000	1.27	3.83	5.10
Wales	659	1,247,686	—	—	—	—	—	—	—	—
Warren	3,383	4,322,460	—	—	—	—	34,000	0.79	—	0.79
Warwick	426	4,300	19,500	23,800	—	—	23,800	3.00	—	3.00
Washington	290	3,000	36,000	39,000	—	—	39,000	9.12	—	9.12
Wellfleet	1,404	9,764,360	—	—	—	—	—	—	—	—
Wendell	292	591,581	—	—	—	—	—	—	—	—
Wenham	2,708	8,688,555	125,000	350,000	—	195,000	545,000	4.03	2.24	6.27
West Brookfield	2,033	3,136,539	14,000	123,000	—	21,700	146,700	3.99	0.69	4.68
Westminster	4,583	1,359,525	2,000	2,000	—	—	2,000	0.15	—	0.15
West Newbury	4,022	5,621,875	191,000	282,000	—	390,000	672,000	5.01	6.94	11.95
West Stockbridge	1,844	7,775,229	60,000	118,500	—	16,000	16,000	—	0.21	0.21
West Tisbury	1,244	1,722,523	—	10,200	—	—	118,500	6.88	—	6.88
Whately	360	2,030,524	—	—	—	—	10,200	0.50	—	0.50
Windsor	1,657	2,087,097	45,000	72,200	—	5,000	77,200	1.50	0.10	1.60
Wilmington	384	4,810,404	4,000	4,000	—	—	4,000	0.48	—	0.48
Worthington	597	1,480,189	3,000	7,000	—	—	7,000	0.47	—	0.47
171 Towns	338,413	\$925,353,423	\$8,924,659	\$29,961,400	\$38,886,059	\$6,833,400	\$45,719,459	4.20	0.74	4.94

*Net Debt, December 31, 1962, and Ratio of Net Debt to Valuation: Aggregate.*

	Population, 1960	Valuation, 1962 including Motor Vehicles	NET DEBT, DECEMBER 31, 1962				RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise	Total
			Inside Limit	Outside Limit					
39 Cities	2,948,572	\$6,372,212,268	\$142,438,856	\$203,288,002	\$56,595,800	\$402,322,658	5.42	0.89	6.31
141 Towns over 5,000	1,861,593	4,973,720,148	94,863,449	224,020,865	30,858,504	349,742,818	6.41	0.62	7.03
171 Towns under 5,000	338,413	925,353,423	8,924,659	29,961,400	6,833,400	45,719,459	4.20	0.74	4.94
Aggregate	5,148,578	\$12,271,285,839	\$246,226,964	\$457,270,267	\$94,287,704	\$797,784,935	5.73	0.77	6.50

*Net Funded or Fixed Debt and Assessed Valuation.*

YEARS.	ASSESSED VALUATION		NET FUNDED OR FIXED DEBT		Ratio of Net Funded or Fixed Debt to Assessed Valuation
	Amount	Yearly Increase	Amount	Yearly Increase	
1910 . . . . .	\$3,907,892,598	-	\$168,546,115	-	4.31
1920 . . . . .	5,354,086,810	\$450,310,862	190,925,337	\$2,713,047	3.57
1930 . . . . .	7,563,793,886	74,126,826	301,710,107	17,578,305	3.99
1940 . . . . .	6,371,829,918	131,851,047	274,452,834	12,173,136	4.31
1945 . . . . .	6,328,836,936	38,050,730	169,222,846	19,618,452	2.67
1946 . . . . .	6,491,971,971	163,135,035	170,103,891	881,045	2.62
1947 . . . . .	6,851,587,121	359,615,150	186,884,448	16,780,557	2.73
1948 . . . . .	7,185,410,411	333,823,290	215,679,218	28,794,770	3.00
1949 . . . . .	7,584,248,785	398,838,374	228,007,040	12,327,822	3.01
1950 . . . . .	7,815,703,965	231,455,180	261,676,578	33,669,538	3.35
1951 . . . . .	8,181,694,758	365,990,793	291,054,793	29,378,215	3.56
1952 . . . . .	8,296,222,172	114,527,414	337,403,193	46,348,400	4.07
1953 . . . . .	8,560,154,958	263,932,786	382,820,996	45,417,803	4.47
1954 . . . . .	8,854,924,270	294,769,312	434,064,463	51,243,467	4.90
1955 . . . . .	9,167,884,947	312,960,677	488,294,915	54,230,452	5.33
1956 . . . . .	9,417,090,770	249,205,823	518,344,791	30,049,876	5.50
1957 . . . . .	9,769,193,783	352,103,013	572,702,708	54,357,917	5.86
1958 . . . . .	10,129,734,969	360,541,186	645,490,009	72,787,301	6.37
1959 . . . . .	10,362,406,136	232,671,167	671,466,515	25,976,506	6.48
1960 . . . . .	10,705,668,480	343,257,344	714,653,132	43,186,617	6.68
1961 . . . . .	11,437,467,647	731,804,167	751,874,999	37,221,867	6.57
1962 . . . . .	12,271,285,839	833,818,192	797,784,935	45,909,936	6.50

<sup>1</sup> Decrease.

*Aggregate Municipal Indebtedness — General and Enterprise Debt.  
All Municipalities.*

YEARS.	Total General Debt	Sinking Fund	Net General Debt	Percentage of Assessed Valuation	Total Enterprise Debt	Sinking Fund	Net Enterprise Debt	Percentage of Assessed Valuation
1910 .	\$172,449,046	\$52,204,783	\$120,244,263	3.08	\$66,118,553	\$17,816,701	\$48,301,852	1.23
1920 .	188,654,061	54,563,198	134,090,863	2.50	75,812,625	18,977,651	56,834,974	1.06
1930 .	252,066,060	35,267,595	216,798,465	2.87	99,513,493	14,601,851	84,911,642	1.12
1940 .	198,741,991	11,153,957	187,588,034	2.94	103,007,984	16,143,184	86,864,800	1.36
1945 .	100,273,599	2,933,728	97,339,871	1.54	105,743,686	33,860,711	71,882,975	1.14
1946 .	100,449,719	2,513,680	97,936,039	1.51	106,084,261	33,916,409	72,167,852	1.11
1947 .	113,435,152	2,311,799	111,123,353	1.62	109,688,215	33,927,121	75,761,094	1.11
1948 .	135,547,568	2,237,974	133,309,594	1.86	115,764,558	33,394,934	82,369,624	1.15
1949 .	180,865,773	2,223,652	178,642,121	2.36	124,415,837	75,050,919	49,364,918	0.65
1950 .	209,971,918	1,863,161	208,108,757	2.66	124,315,522	70,747,701	53,567,821	0.66
1951 .	234,475,639	1,837,627	232,638,012	2.84	127,047,875	68,631,094	58,416,781	0.72
1952 .	276,643,714	1,813,386	274,830,328	3.31	126,176,256	63,603,391	62,572,865	0.76
1953 .	313,684,798	1,832,648	311,852,150	3.64	130,857,263	59,792,417	70,968,846	0.83
1954 .	359,338,468	1,940,223	357,398,245	4.04	136,046,769	59,380,551	76,666,218	0.86
1955 .	411,225,637	4,510,126	406,715,511	4.44	141,216,400	59,636,995	81,579,405	0.89
1956 .	442,701,216	7,174,412	435,526,804	4.62	142,576,804	59,758,816	82,817,988	0.88
1957 .	491,594,572	6,625,807	484,968,765	4.96	143,843,685	56,079,743	87,763,942	0.90
1958 .	563,515,115	5,363,030	558,152,085	5.51	143,563,293	56,225,369	87,337,924	0.86
1959 .	589,030,828	3,910,583	585,120,245	5.65	139,653,254	53,306,984	86,346,270	0.83
1960 .	631,509,977	2,875,095	628,634,882	5.87	136,951,947	50,993,697	86,018,250	0.81
1961 .	660,492,854	1,906,229	658,586,625	5.76	142,063,479	48,775,105	93,288,374	0.82
1962 .	704,437,307	940,076	703,497,231	5.73	141,126,351	46,838,647	94,287,704	0.77



PART I



CITIES



TABLE I. — *Summary of Financial Transactions. Cities*

	POPULATION	Boston 697,197	Worcester 186,587	Springfield 174,463	Cambridge 107,716	New Bedford 102,477
<b>RECEIPTS</b>						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll . . .	\$132,588,535	\$25,906,428	\$31,954,715	\$17,129,958	\$11,273,882
5	Corporation and income . .	17,473,517	4,703,720	4,087,230	2,317,444	2,617,177
6	Licenses and permits . . .	2,827,010	374,634	355,680	304,472	155,031
7	Fines and forfeits . . .	1,811,191	82,435	82,648	218,693	20,618
8	Grants and gifts . . .	27,598,748	5,407,056	4,279,601	2,465,777	3,831,076
9	All other . . .	440,921	—	14,854	828	6,419
10	Commercial					
11	Special assessments . . .	278,641	287,229	218,789	9,464	33,804
12	Privileges . . .	8,697,764	2,776,608	2,626,635	1,414,049	1,317,576
13	Departmental . . .	30,215,690	9,065,550	7,155,695	3,566,636	2,660,264
14	Public service enterprises . .	9,475,926	1,866,135	2,821,327	1,223,408	766,226
15	Cemeteries . . .	388,330	112,040	—	64,806	71,137
16	Interest . . .	2,070,062	203,097	217,157	37,119	29,225
17	NON-REVENUE					
18	Offsets to outlays . . .	729,501	298,954	200,458	65,430	22,739
19	Municipal indebtedness					
20	Funded debt . . .	6,550,000	7,125,000	1,325,000	—	849,000
21	All other . . .	25,735,627	14,361,499	15,779,714	6,000,000	4,046,229
22	Refunds . . .	4,087,805	572,088	1,468,837	324,106	129,327
23	Agency, trust, and investment	36,848,573	6,785,669	23,144,480	3,590,032	2,738,797
24	<b>TOTAL RECEIPTS</b> . . .	<b>307,817,841</b>	<b>79,928,142</b>	<b>95,732,820</b>	<b>38,732,222</b>	<b>30,568,527</b>
25	Balance on hand . . .	28,910,074	9,873,935	25,855,231	4,690,782	1,974,589
26	<b>TOTAL</b> . . .	<b>\$336,727,915</b>	<b>\$89,802,077</b>	<b>\$121,588,051</b>	<b>\$43,423,004</b>	<b>\$32,543,116</b>
<b>PAYMENTS</b>						
27	Maintenance					
28	Departmental					
29	General government . . .	\$4,456,038	\$1,705,089	\$1,276,550	\$851,555	\$541,621
30	Public safety . . .	31,484,942	5,235,901	5,122,993	3,289,969	2,902,438
31	Health and sanitation . . .	8,816,776	1,593,025	1,602,491	1,733,021	926,463
32	Highways . . .	10,068,513	2,514,153	2,455,910	1,087,947	700,908
33	Public assistance . . .	63,946,550	13,371,215	9,742,181	7,288,981	6,047,028
34	Veterans' services . . .	2,403,686	864,452	637,455	401,434	629,967
35	Schools . . .	37,787,075	13,188,982	12,628,423	5,376,417	5,762,485
36	Libraries . . .	3,595,054	569,204	778,255	296,073	225,921
37	Recreation . . .	5,047,195	715,787	1,001,099	697,919	293,386
38	Pensions . . .	17,037,888	2,539,953	2,548,461	1,493,118	1,060,419
39	Unclassified . . .	16,958,854	1,459,848	689,902	2,524,755	513,179
40	Public service enterprises					
41	Electric light . . .	—	—	—	—	—
42	Water . . .	5,384,050	1,049,613	1,214,503	858,351	459,363
43	All other . . .	903,426	109,580	165,917	—	54,657
44	Cemeteries . . .	372,679	139,961	—	123,060	160,932
45	Administration of trust funds .	239,847	21,179	32,879	20,983	14,530
46	Interest . . .	4,918,852	761,947	1,113,289	513,625	378,157
47	Outlays					
48	Departmental					
49	General government . . .	203,362	69,285	3,230	7,843	—
50	Public safety . . .	312,593	721,759	40,973	54,174	13,563
51	Health and sanitation . . .	776,913	284,317	1,198,374	74,627	191,618
52	Highways . . .	3,250,100	883,169	1,181,062	226,749	767,057
53	Public assistance . . .	1,182,121	450,262	9,830	13,537	—
54	Veterans' services . . .	—	—	1,506	—	—
55	Schools . . .	1,598,329	1,640,103	2,169,939	245,317	665,260
56	Libraries . . .	133,155	742,018	—	—	—
57	Recreation . . .	97,339	32,733	163,087	8,542	5,159
58	Unclassified . . .	3,594,795	138,131	4,884	23,536	76,858
59	Public service enterprises					
60	Electric light . . .	—	—	—	—	—
61	Water . . .	250,993	243,656	1,744,764	235,857	99,741
62	All other . . .	—	1,469,120	2,494	—	196,728
63	Cemeteries . . .	—	2,635	—	—	9,963
64	Municipal indebtedness					
65	Funded debt . . .	12,162,413	2,711,000	2,877,000	1,127,927	1,130,000
66	All other . . .	25,536,036	14,285,556	37,021,543	6,000,000	4,000,000
67	Refunds . . .	4,087,805	572,088	1,468,837	324,106	129,327
68	Agency, trust, and investment	32,605,248	6,456,696	23,126,787	3,463,548	2,807,549
69	<b>TOTAL PAYMENTS</b> . . .	<b>299,212,627</b>	<b>76,542,417</b>	<b>112,024,618</b>	<b>38,362,971</b>	<b>30,764,277</b>
70	Balance on hand . . .	37,515,288	13,259,660	9,563,433	5,060,033	1,778,839
71	<b>TOTAL</b> . . .	<b>\$336,727,915</b>	<b>\$89,802,077</b>	<b>\$121,588,051</b>	<b>\$43,423,004</b>	<b>\$32,543,116</b>

	Fall River 99,942	Somerville 94,697	Lynn 94,478	Newton 92,384	Lowell 92,107	Quincy 87,409	Brockton 72,813
1							
2							
3							
4	\$10,055,222	\$11,742,383	\$12,510,602	\$18,066,570	\$10,337,543	\$13,121,343	\$8,687,459
5	2,544,620	1,827,464	2,296,447	2,326,301	2,069,874	1,968,418	1,392,834
6	145,920	118,992	167,699	82,905	173,473	120,750	87,966
7	16,205	33,290	34,007	46,087	17,231	4,539	16,029
8	3,151,277	2,220,740	3,222,833	1,382,287	2,994,295	1,580,963	2,065,936
9	12,802	4,107	2,401	—	5,380	19,369	19,080
10							
11	—	—	6,333	212,361	20,407	62,478	65,389
12	1,267,049	1,169,895	1,376,645	2,796,377	1,354,027	1,677,241	1,162,450
13	2,628,636	1,723,872	3,030,716	1,425,544	1,973,905	5,400,427	1,932,178
14	754,097	692,889	811,788	929,563	773,635	827,631	518,367
15	54,989	—	121,120	—	54,327	79,635	48,425
16	45,443	35,829	26,179	61,286	97,615	32,750	15,646
17							
18	177,126	120,300	166,832	119,155	121,221	268,881	80,406
19							
20	—	795,000	850,000	900,000	1,606,000	1,525,000	2,450,000
21	4,504,283	7,000,857	9,301,235	6,091,033	7,072,997	5,255,911	4,696,263
22	306,871	383,366	169,386	61,666	229,010	323,405	318,761
23	2,233,743	2,442,741	2,814,860	3,349,330	2,383,397	2,753,966	1,844,279
24	27,898,283	30,311,725	36,909,083	37,850,465	31,287,337	35,022,607	25,401,468
25	3,357,243	507,199	2,111,148	3,577,202	3,829,948	2,602,869	1,498,272
26	\$31,255,526	\$30,818,924	\$39,020,231	\$41,427,667	\$35,117,285	\$37,625,476	\$26,899,740
27							
28							
29	\$520,602	\$731,431	\$635,095	\$839,087	\$662,304	\$673,675	\$557,899
30	3,007,347	2,668,486	2,834,097	2,705,693	2,710,410	2,676,213	1,930,215
31	931,383	1,238,043	1,434,479	1,576,209	854,936	1,083,601	1,052,597
32	741,724	626,560	630,695	2,683,524	920,873	1,571,951	561,871
33	6,541,215	4,016,860	6,384,701	1,434,347	4,961,260	6,447,404	3,448,455
34	511,764	228,310	341,416	93,512	268,381	448,297	238,259
35	4,802,232	5,581,418	6,088,926	10,855,947	5,073,742	7,179,774	4,885,982
36	134,268	347,567	299,077	359,757	123,365	336,728	181,868
37	216,596	430,167	469,959	461,140	269,895	369,779	275,554
38	1,027,761	830,249	1,154,837	924,296	870,971	647,961	680,001
39	285,044	1,332,359	110,754	350,671	986,472	222,764	77,844
40							
41	—	—	—	—	—	—	—
42	466,763	581,308	617,797	756,113	526,112	742,926	453,492
43	3,077	—	—	—	—	—	—
44	100,611	—	244,843	1,921	89,609	101,043	79,580
45	15,405	18,669	13,085	12,937	8,593	14,543	5,675
46	202,040	252,514	314,560	649,758	441,768	440,783	305,192
47							
48							
49	271,607	3,038	—	21,936	17,386	—	42,881
50	42,282	59,629	45,594	51,980	41,033	93,157	20,222
51	136,125	40,247	396,665	165,166	305,305	214,120	462,905
52	267,559	234,021	479,151	677,566	256,739	605,769	334,326
53	41,287	2,925	—	2,204	—	86,222	—
54	—	—	—	—	—	—	—
55	78,393	—	691,574	626,178	889,950	332,303	60,965
56	12,602	—	—	2,571	6,758	53,096	—
57	19,678	2,440	—	2,220	7,216	33,379	3,272
58	—	296,216	27,562	17,500	47,765	—	—
59							
60	—	—	—	—	—	—	—
61	560,144	18,730	34,379	32,348	815,215	—	425,926
62	14,650	—	—	—	—	—	—
63	7,410	—	19,431	—	10,948	11,440	10,945
64							
65	439,000	741,319	1,143,677	2,119,269	938,000	1,322,574	1,145,000
66	4,500,000	7,250,000	9,300,000	6,163,958	6,667,150	5,250,000	5,600,000
67	306,871	383,366	169,386	61,666	229,010	323,405	318,761
68	2,224,463	2,344,419	2,906,472	3,155,667	2,349,975	2,750,199	1,786,952
69	28,429,903	30,260,291	36,788,212	36,805,141	31,351,141	34,033,106	24,946,639
70	2,825,623	558,633	2,232,019	4,622,526	3,766,144	3,592,370	1,953,101
71	\$31,255,526	\$30,818,924	\$39,020,231	\$41,427,667	\$35,117,285	\$37,625,476	\$26,899,740

TABLE I. — *Summary of Financial Transactions. Cities*

	POPULATION	Lawrence 70,933	Medford 64,971	Chicopee 61,553	Pittsfield 57,879	Malden 57,676
<b>RECEIPTS</b>						
1	<b>REVENUE</b>					
2	<b>General</b>					
3	<b>Taxes</b>					
4	Property and poll . . . . .	\$6,850,698	\$8,073,605	\$4,579,986	\$7,389,154	\$8,372,747
5	Corporation and income . . . . .	1,882,589	1,259,472	1,135,926	1,236,141	1,174,198
6	Licenses and permits . . . . .	105,855	42,305	58,267	94,731	73,564
7	Fines and forfeits . . . . .	15,870	10,853	13,100	15,992	27,754
8	Grants and gifts . . . . .	2,037,570	1,155,174	2,201,653	1,959,811	1,432,928
9	All other . . . . .	8,060	3,191	—	5,259	2,733
10	<b>Commercial</b>					
11	Special assessments . . . . .	8,617	35,975	21,290	21,444	21,351
12	Privileges . . . . .	935,351	1,060,134	698,346	1,254,097	770,753
13	Departmental . . . . .	1,558,490	993,456	748,531	1,249,890	1,240,567
14	Public service enterprises . . . . .	718,573	510,190	3,602,238	609,083	431,721
15	Cemeteries . . . . .	54,827	128,813	7,720	—	66,220
16	Interest . . . . .	27,664	48,030	11,052	69,070	8,876
17	<b>NON-REVENUE</b>					
18	Offsets to outlays . . . . .	196,081	44,396	23,637	35,951	75,748
19	Municipal indebtedness . . . . .	—	—	—	—	—
20	Funded debt . . . . .	195,000	65,000	2,120,000	2,080,000	3,500,000
21	All other . . . . .	4,214,948	3,400,013	2,561,291	3,506,542	6,616,606
22	Refunds . . . . .	292,743	156,450	121,508	183,968	287,563
23	Agency, trust, and investment . . . . .	1,815,925	1,709,327	1,477,349	1,825,829	1,613,938
24	<b>TOTAL RECEIPTS</b> . . . . .	<b>20,918,861</b>	<b>18,696,384</b>	<b>19,381,894</b>	<b>21,536,962</b>	<b>25,717,267</b>
25	Balance on hand . . . . .	2,424,592	4,153,531	1,772,388	2,434,518	459,303
26	<b>TOTAL</b> . . . . .	<b>\$23,343,453</b>	<b>\$22,849,915</b>	<b>\$21,154,282</b>	<b>\$23,971,480</b>	<b>\$26,176,570</b>
<b>PAYMENTS</b>						
27	<b>Maintenance</b>					
28	<b>Departmental</b>					
29	General government . . . . .	\$417,586	\$568,519	\$393,730	\$430,394	\$438,020
30	Public safety . . . . .	2,017,123	1,781,220	1,314,836	1,474,351	1,898,755
31	Health and sanitation . . . . .	898,169	671,465	376,625	636,860	602,623
32	Highways . . . . .	695,315	461,300	402,201	755,465	536,743
33	Public assistance . . . . .	3,595,540	1,858,970	1,133,444	2,328,745	2,226,065
34	Veterans' services . . . . .	141,728	107,675	188,431	169,046	219,437
35	Schools . . . . .	2,919,153	4,545,463	3,938,722	4,800,474	3,693,790
36	Libraries . . . . .	120,023	193,604	81,244	151,187	170,281
37	Recreation . . . . .	245,723	235,586	133,653	275,408	222,948
38	Pensions . . . . .	659,663	597,645	467,516	265,554	509,344
39	Unclassified . . . . .	749,439	924,675	133,116	216,709	946,019
40	<b>Public service enterprises</b>					
41	Electric light . . . . .	—	—	2,477,676	—	—
42	Water . . . . .	401,132	372,241	389,087	198,785	343,836
43	All other . . . . .	28,767	—	—	7,043	—
44	Cemeteries . . . . .	82,287	112,075	20,172	—	101,524
45	Administration of trust funds . . . . .	12,341	10,003	7,080	3,735	6,277
46	Interest . . . . .	247,938	236,019	177,691	352,369	235,474
47	<b>Outlays</b>					
48	<b>Departmental</b>					
49	General government . . . . .	6,835	—	—	—	—
50	Public safety . . . . .	39,014	491,570	305,635	6,998	29,469
51	Health and sanitation . . . . .	132,245	50,584	90,685	1,381,916	19,683
52	Highways . . . . .	246,882	336,020	141,217	149,549	333,138
53	Public assistance . . . . .	8,458	—	—	—	4,010
54	Veterans' services . . . . .	1,895	—	—	—	—
55	Schools . . . . .	61,458	1,031,556	2,067,691	1,086,223	259,749
56	Libraries . . . . .	—	17,186	—	—	—
57	Recreation . . . . .	—	1,679	123,951	8,188	7,764
58	Unclassified . . . . .	190,475	67,766	—	24,160	1,314,000
59	<b>Public service enterprises</b>					
60	Electric light . . . . .	—	—	142,757	—	—
61	Water . . . . .	611,655	20,699	73,511	240,233	9,995
62	All other . . . . .	176,860	—	—	—	—
63	Cemeteries . . . . .	1,728	2,929	—	—	25,575
64	<b>Municipal indebtedness</b>					
65	Funded debt . . . . .	589,000	443,205	639,500	975,000	744,049
66	All other . . . . .	4,494,700	3,400,000	2,725,000	3,500,000	6,997,000
67	Refunds . . . . .	292,743	156,450	121,508	183,968	287,563
68	Agency, trust, and investment . . . . .	1,743,542	2,421,055	1,459,219	1,817,477	1,632,488
69	<b>TOTAL PAYMENTS</b> . . . . .	<b>21,829,417</b>	<b>21,117,159</b>	<b>19,525,898</b>	<b>21,439,837</b>	<b>23,815,619</b>
70	Balance on hand . . . . .	1,514,036	1,732,756	1,628,384	2,531,643	2,360,951
71	<b>TOTAL</b> . . . . .	<b>\$23,343,453</b>	<b>\$22,849,915</b>	<b>\$21,154,282</b>	<b>\$23,971,480</b>	<b>\$26,176,570</b>



	Waltham 55,413	Holyoke 52,689	Haverhill 46,346	Everett 43,544	Fitchburg 43,021	Taunton 41,132	Revere 40,080
1							
2							
3							
4	\$7,569,335	\$6,077,728	\$5,353,465	\$7,479,996	\$5,120,625	\$3,477,623	\$5,917,137
5	1,232,503	1,434,630	920,144	1,183,037	959,789	807,806	761,376
6	86,390	81,890	50,169	58,402	51,636	48,507	75,569
7	17,060	16,697	6,536	10,478	7,788	1,880	9,202
8	906,323	1,196,696	1,444,014	924,857	819,668	671,898	766,145
9	3,697	357	6,900	2,550	598	15,603	12,350
10							
11	101,644	7,542	6,397	—	—	70	—
12	1,063,761	765,010	836,762	620,949	671,179	564,929	533,922
13	796,429	1,483,837	3,552,466	739,638	3,241,318	753,129	657,016
14	754,874	6,564,472	409,749	546,653	488,500	3,863,523	314,910
15	40,172	—	138	37,594	29,227	24,348	—
16	45,930	50,527	17,761	2,268	15,892	9,031	14,756
17							
18	75,174	73,697	96,024	36,970	68,913	44,386	675,131
19							
20	2,850,000	2,625,000	3,634,000	—	648,000	112,500	589,000
21	3,215,062	2,245,834	2,011,961	1,500,000	2,979,360	1,500,099	4,860,280
22	247,014	55,107	215,290	91,925	124,332	93,249	156,755
23	1,556,404	1,525,460	1,280,264	1,415,302	1,278,874	1,150,009	919,854
24	20,561,772	24,204,484	19,842,040	14,650,619	16,505,699	13,138,590	16,263,403
25	2,829,499	3,301,776	1,131,620	2,393,314	1,313,486	1,208,115	146,395
26	\$23,391,271	\$27,506,260	\$20,973,660	\$17,043,933	\$17,819,185	\$14,346,705	\$16,409,798
27							
28							
29	\$496,925	\$460,351	\$273,282	\$419,154	\$301,175	\$234,254	\$450,923
30	1,882,459	1,662,039	1,223,175	1,763,568	1,228,367	853,818	1,303,613
31	964,630	622,672	468,353	329,021	280,224	393,307	399,594
32	701,697	361,278	507,911	642,593	683,493	174,033	158,834
33	1,371,925	2,163,508	4,774,493	1,663,517	4,154,849	1,383,351	1,310,492
34	165,340	208,877	151,730	111,765	152,260	264,118	146,907
35	3,946,250	3,250,309	3,194,197	3,158,194	2,462,055	2,155,842	2,908,605
36	147,524	137,325	100,833	136,747	161,578	82,580	37,426
37	222,701	273,070	101,982	393,335	185,212	104,290	67,800
38	427,827	883,545	380,895	551,275	396,764	371,917	446,412
39	192,072	455,252	343,161	731,080	206,040	39,059	1,024,747
40							
41	—	3,729,797	—	—	—	3,103,763	—
42	457,372	544,348	309,407	417,086	279,894	210,847	163,253
43	—	—	—	—	40,846	—	—
44	70,634	—	1,200	86,981	83,930	43,082	—
45	14,413	10,725	10,802	3,262	10,280	12,804	12,824
46	364,973	379,607	148,865	128,020	118,475	164,018	156,595
47							
48							
49	—	1,255	—	443,972	—	—	4,764
50	15,002	124,991	20,365	17,945	—	15,380	6,794
51	415,044	165,149	5,998	—	125,093	12,783	17,288
52	533,631	676,644	196,893	212,349	230,175	106,486	244,103
53	7,363	2,611	—	162,075	—	6,731	—
54	2,932	—	—	2,631	—	—	—
55	331,064	341,755	936,668	—	120,797	—	3,041
56	50,454	—	—	—	—	—	—
57	59,679	13,940	2,400	86,073	—	26,820	—
58	214,543	37,567	41,546	—	—	—	10,941
59							
60	—	899,249	—	—	—	—	—
61	186,914	1,138,254	20,216	24,174	761,208	78,699	48,241
62	—	—	—	—	—	1,075	—
63	7,210	—	—	—	—	2,587	—
64							
65	1,005,187	1,203,000	440,000	229,218	413,000	431,000	445,890
66	3,200,000	2,475,000	2,000,000	1,500,000	2,900,000	1,500,000	5,810,000
67	247,014	55,107	215,290	91,925	124,332	93,249	156,755
68	1,513,054	1,523,113	1,297,094	1,411,421	1,240,857	1,131,484	914,720
69	19,215,833	23,800,338	17,166,756	14,717,381	16,660,904	12,997,377	16,250,562
70	4,175,438	3,705,922	3,806,904	2,326,552	1,158,281	1,349,328	159,236
71	\$23,391,271	\$27,506,260	\$20,973,660	\$17,043,933	\$17,819,185	\$14,346,705	\$16,409,798

	POPULATION	Salem 39,211	Beverly 36,108	Chelsea 33,749	Peabody 32,202	Woburn 31,214
<b>RECEIPTS</b>						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll . . . . .	\$5,812,125	\$4,725,981	\$4,714,411	\$4,118,874	\$4,230,252
5	Corporation and income . . . . .	952,223	746,722	704,743	703,041	577,566
6	Licenses and permits . . . . .	64,108	36,626	65,366	62,642	25,845
7	Fines and forfeits . . . . .	5,257	3,101	6,548	6,881	468
8	Grants and gifts . . . . .	840,536	511,684	993,232	641,893	767,978
9	All other . . . . .	9,400	499	276	—	5,577
10	Commercial					
11	Special assessments . . . . .	214	12,328	—	221	—
12	Privileges . . . . .	565,065	675,398	363,772	592,314	660,085
13	Departmental . . . . .	1,022,480	581,566	840,590	1,277,640	547,585
14	Public service enterprises . . . . .	393,256	408,430	399,307	2,588,131	203,274
15	Cemeteries . . . . .	28,125	33,804	241	19,148	21,061
16	Interest . . . . .	31,659	14,927	6,980	23,668	23,793
17	NON-REVENUE					
18	Offsets to outlays . . . . .	39,814	46,650	68,309	76,055	2,269
19	Municipal indebtedness					
20	Funded debt . . . . .	325,000	2,225,000	345,000	—	1,246,000
21	All other . . . . .	2,750,592	2,959,027	4,354,936	1,300,000	1,103,224
22	Refunds . . . . .	89,821	86,481	83,517	220,433	52,513
23	Agency, trust, and investment . . . . .	1,147,900	931,470	678,749	877,292	597,388
24	<b>TOTAL RECEIPTS</b> . . . . .	<b>14,077,575</b>	<b>13,999,694</b>	<b>13,625,977</b>	<b>12,508,233</b>	<b>10,065,478</b>
25	Balance on hand . . . . .	2,955,149	381,238	540,849	1,632,410	5,267,735
26	<b>TOTAL</b> . . . . .	<b>\$17,032,724</b>	<b>\$14,380,932</b>	<b>\$14,166,826</b>	<b>\$14,140,643</b>	<b>\$15,333,213</b>
<b>PAYMENTS</b>						
27	Maintenance					
28	Departmental					
29	General government . . . . .	\$333,326	\$239,245	\$379,022	\$228,024	\$256,864
30	Public safety . . . . .	1,252,762	1,125,096	1,241,380	864,903	627,495
31	Health and sanitation . . . . .	536,547	377,725	396,996	321,761	258,074
32	Highways . . . . .	506,137	468,697	264,180	223,065	461,813
33	Public assistance . . . . .	1,715,621	803,132	1,904,022	1,613,164	687,138
34	Veterans' services . . . . .	112,366	150,388	165,243	116,317	55,719
35	Schools . . . . .	2,417,772	2,736,247	2,021,992	2,437,621	2,297,488
36	Libraries . . . . .	100,761	101,651	67,154	43,591	88,469
37	Recreation . . . . .	380,800	113,925	168,060	70,646	118,306
38	Pensions . . . . .	448,057	297,231	568,420	244,705	114,771
39	Unclassified . . . . .	364,735	128,310	557,070	143,006	169,929
40	Public service enterprises					
41	Electric light . . . . .	—	—	—	1,990,447	—
42	Water . . . . .	423,762	189,479	230,472	199,076	171,843
43	All other . . . . .	4,510	22,473	—	5,469	—
44	Cemeteries . . . . .	108,101	63,700	7,117	34,757	46,607
45	Administration of trust funds . . . . .	6,802	7,599	201	3,165	3,772
46	Interest . . . . .	129,676	125,025	118,274	200,941	380,178
47	Outlays					
48	Departmental					
49	General government . . . . .	—	—	—	4,860	13,612
50	Public safety . . . . .	—	170	4,461	94,006	16,900
51	Health and sanitation . . . . .	576,203	50,105	—	21,358	228,834
52	Highways . . . . .	323,878	321,527	63,150	205,579	44,975
53	Public assistance . . . . .	—	—	—	681,399	—
54	Veterans' services . . . . .	—	—	—	—	—
55	Schools . . . . .	372,697	395,463	—	106,740	3,192,105
56	Libraries . . . . .	—	—	21,899	—	—
57	Recreation . . . . .	4,932	—	—	5,496	—
58	Unclassified . . . . .	17,504	—	145,084	7,502	44,490
59	Public service enterprises					
60	Electric light . . . . .	—	—	—	6,530	—
61	Water . . . . .	446,989	189,061	5,637	27,384	29,436
62	All other . . . . .	—	—	—	2,293	—
63	Cemeteries . . . . .	2,045	2,960	5,950	1,068	3,773
64	Municipal indebtedness					
65	Funded debt . . . . .	492,000	462,000	378,937	660,500	706,913
66	All other . . . . .	2,750,000	2,946,500	3,852,037	1,300,000	1,000,000
67	Refunds . . . . .	89,821	86,481	83,517	220,433	52,513
68	Agency, trust, and investment . . . . .	1,115,220	920,879	662,186	878,105	705,118
69	<b>TOTAL PAYMENTS</b> . . . . .	<b>15,033,024</b>	<b>12,325,069</b>	<b>13,312,461</b>	<b>12,963,911</b>	<b>11,777,135</b>
70	Balance on hand . . . . .	1,999,700	2,055,863	854,365	1,176,732	3,556,078
71	<b>TOTAL</b> . . . . .	<b>\$17,032,724</b>	<b>\$14,380,932</b>	<b>\$14,166,826</b>	<b>\$14,140,643</b>	<b>\$15,333,213</b>



	Northampton 30,058	Melrose 29,619	Leominster 27,929	Attleboro 27,118	Westfield 26,302	Gloucester 25,789	North Adams 19,905
1							
2							
3							
4	\$3,143,562	\$3,851,627	\$2,507,843	\$3,256,503	\$2,936,915	\$3,612,912	\$2,161,795
5	516,484	626,877	589,360	612,663	526,093	576,725	506,142
6	43,701	7,407	37,936	34,795	60,741	55,469	32,481
7	3,462	2,775	1,681	1,790	2,679	9,666	3,594
8	475,418	399,221	563,818	556,712	557,671	815,321	447,730
9	2,252	38,379	1,453	2,401	—	3,375	—
10							
11	6,251	50,425	7,248	12,296	30,044	13,517	3,202
12	402,170	594,309	438,126	474,173	566,296	347,792	309,448
13	563,911	442,734	434,909	516,155	491,118	948,647	459,588
14	250,227	244,759	454,558	461,380	2,729,063	345,998	132,535
15	18,861	33,042	17,824	—	252	5,541	24,214
16	24,076	23,800	71,430	30,049	21,300	18,050	10,112
17							
18	52,143	7,832	104,190	105,482	161,341	50,192	55,580
19							
20	—	—	322,000	2,450,000	150,000	200,000	334,000
21	800,000	1,400,000	601,568	1,320,032	600,333	1,043,926	901,469
22	36,946	37,154	45,902	47,265	30,329	91,605	30,727
23	699,327	1,052,539	740,744	584,682	795,829	666,089	558,867
24	7,038,791	8,812,880	6,940,590	10,466,378	9,660,004	8,804,825	5,971,484
25	2,145,304	1,056,974	4,031,365	1,102,817	2,788,306	1,031,846	328,727
26	\$9,184,095	\$9,869,854	\$10,971,955	\$11,569,195	\$12,448,310	\$9,836,671	\$6,300,211
27							
28							
29	\$207,537	\$210,890	\$158,653	\$225,941	\$235,814	\$303,272	\$173,834
30	658,900	725,974	635,286	720,774	659,571	709,933	416,904
31	256,674	305,181	278,481	205,665	177,740	213,508	133,661
32	304,191	230,683	371,619	346,270	258,149	513,836	310,996
33	530,511	570,124	688,316	772,743	441,040	1,508,297	824,241
34	66,077	45,221	96,568	65,329	33,569	96,941	120,274
35	2,047,148	2,667,900	1,569,572	2,116,487	2,454,323	2,110,029	1,506,224
36	112,194	96,701	64,672	66,533	68,306	39,655	64,812
37	66,042	220,644	57,918	91,567	78,990	99,200	60,472
38	184,443	196,751	159,908	151,406	201,428	225,956	88,678
39	100,284	127,148	108,529	119,752	57,459	58,277	55,802
40							
41	—	—	—	—	1,893,056	—	—
42	117,162	149,227	191,605	223,193	176,048	247,764	74,977
43	76,677	—	—	—	22,980	—	2,127
44	31,120	70,264	41,815	—	—	5,211	48,656
45	3,126	3,147	4,537	4,965	1,070	2,647	90
46	101,489	86,229	193,912	187,920	194,492	52,085	33,892
47							
48							
49	6,755	2,340	—	747	5,539	—	2,168
50	6,002	47,105	48,311	27,774	11,274	28,716	6,145
51	109,666	34,136	131,158	153,771	5,313	97,266	265,908
52	158,050	105,352	134,784	238,476	199,869	40,684	82,959
53	—	—	—	—	—	—	—
54	—	—	—	—	—	—	391
55	74,087	7,074	1,551,079	1,598,608	1,150,700	11,546	—
56	—	253,483	12,864	58,103	—	—	—
57	—	18,071	2,749	11,321	—	—	3,796
58	—	32,764	—	2,609	—	—	71,824
59							
60	—	—	—	—	125,241	—	—
61	31,645	33,464	184,164	168,459	182,781	59,838	25,127
62	—	—	—	—	4,021	—	—
63	—	9,006	17,771	—	—	—	1,584
64							
65	260,000	211,697	417,000	398,000	543,500	199,000	100,600
66	800,000	1,400,000	600,000	1,300,000	607,031	1,045,000	900,000
67	36,946	37,154	45,902	47,265	30,329	91,605	30,727
68	694,870	847,010	661,183	576,393	746,604	644,922	552,127
69	7,041,596	8,744,740	8,428,356	9,880,071	10,572,379	8,405,188	5,958,996
70	2,142,499	1,125,114	2,543,599	1,689,124	1,875,931	1,431,483	341,215
71	\$9,184,095	\$9,869,854	\$10,971,955	\$11,569,195	\$12,448,310	\$9,836,671	\$6,300,211

TABLE I. — *Summary of Financial Transactions*  
*Cities Graded According to Population of 1960* — Concluded

	POPULATION	Gardner 19,038	Marlborough 18,819	Newburyport 14,004	Aggregate — 39 Cities 2,948,572
<b>RECEIPTS</b>					
1 REVENUE					
2 General					
3 Taxes					
4 Property and poll		\$1,883,244	\$2,075,014	\$1,366,216	\$430,034,013
5 Corporation and income		410,316	344,289	265,804	68,271,705
6 Licenses and permits		20,636	38,809	22,936	6,351,315
7 Fines and forfeits		1,504	1,371	2,732	2,589,692
8 Grants and gifts		284,833	369,084	479,613	84,422,070
9 All other		201	10	150	651,432
10 Commercial					
11 Special assessments		10,745	—	—	1,565,716
12 Privileges		285,236	415,608	224,225	44,325,526
13 Departmental		244,780	274,125	501,333	96,941,341
14 Public service enterprises		154,392	220,663	214,148	49,476,599
15 Cemeteries		12,779	7,419	1,680	1,608,359
16 Interest		3,282	17,182	13,967	3,526,540
17 NON-REVENUE					
18 Offsets to outlays		48,925	70,076	46,680	4,752,649
19 Municipal indebtedness					
20 Funded debt		—	726,500	750,000	51,467,000
21 All other		620,000	2,097,434	2,755	170,312,940
22 Refunds		22,418	36,843	24,352	11,336,838
23 Agency, trust, and investment		548,645	450,216	289,882	119,120,021
24 TOTAL RECEIPTS		4,551,936	7,144,943	4,206,473	1,146,753,756
25 Balance on hand		562,167	2,112,639	731,608	139,026,163
26 TOTAL		\$5,114,103	\$9,257,582	\$4,938,081	\$1,285,779,919
<b>PAYMENTS</b>					
27 Maintenance					
28 Departmental					
29 General government		\$123,984	\$166,868	\$101,324	\$21,679,857
30 Public safety		390,789	369,368	273,546	95,644,709
31 Health and sanitation		179,558	125,280	121,489	33,374,907
32 Highways		240,098	373,823	163,027	35,682,076
33 Public assistance		376,393	482,671	680,305	175,192,814
34 Veterans' services		76,717	57,419	51,033	10,403,428
35 Schools		912,632	1,096,870	1,062,938	189,639,700
36 Libraries		44,887	41,689	51,771	9,820,335
37 Recreation		99,175	49,242	47,428	14,432,599
38 Pensions		115,838	134,203	75,933	39,982,000
39 Unclassified		85,515	55,027	27,108	33,631,766
40 Public service enterprises					
41 Electric light		—	—	—	13,194,739
42 Water		108,822	156,260	156,154	20,013,523
43 All other		3,717	—	—	1,451,266
44 Cemeteries		27,886	24,053	8,267	2,534,748
45 Administration of trust funds		5,164	4,621	2,561	591,410
46 Interest		35,965	172,965	21,143	15,036,715
47 Outlays					
48 Departmental					
49 General government		1,260	8,063	—	1,142,738
50 Public safety		15,114	33,214	11,040	2,920,354
51 Health and sanitation		83,134	81,419	22,768	8,523,889
52 Highways		150,662	92,879	45,065	14,778,244
53 Public assistance		—	—	—	2,661,035
54 Veterans' services		—	—	—	9,355
55 Schools		21,901	1,223,622	398,477	25,342,412
56 Libraries		—	2,231	—	1,366,420
57 Recreation		11,681	2,426	—	766,031
58 Unclassified		—	—	22,098	6,472,120
59 Public service enterprises					
60 Electric light		—	—	—	1,173,777
61 Water		77,189	406,191	19,515	9,562,432
62 All other		72,241	—	—	1,939,482
63 Cemeteries		6,180	412	—	163,550
64 Municipal indebtedness					
65 Funded debt		158,000	393,000	108,000	40,904,375
66 All other		620,000	2,053,000	—	193,249,511
67 Refunds		22,418	36,843	24,352	11,336,838
68 Agency, trust, and investment		548,880	484,255	266,995	114,388,246
69 TOTAL PAYMENTS		4,615,800	8,127,914	3,762,337	1,149,007,401
70 Balance on hand		498,303	1,129,668	1,175,744	136,772,518
71 TOTAL		\$5,114,103	\$9,257,582	\$4,938,081	\$1,285,779,919



TABLE II. — *Debt Transactions for 1962*

CITIES	ISSUED			
	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans
1. BOSTON . . . . .	\$6,550,000	—	—	\$25,000,000
2. WORCESTER . . . . .	6,625,000	500,000	1,050,000	11,000,000
3. SPRINGFIELD . . . . .	1,325,000	—	—	14,000,000
4. CAMBRIDGE . . . . .	—	—	—	6,000,000
5. NEW BEDFORD . . . . .	839,000	10,000	—	4,000,000
6. FALL RIVER . . . . .	—	—	—	4,500,000
7. SOMERVILLE . . . . .	1,795,000	—	—	7,000,000
8. LYNX . . . . .	850,000	—	—	9,300,000
9. NEWTON . . . . .	900,000	—	—	5,500,000
10. LOWELL . . . . .	1,531,000	75,000	50,000	7,000,000
11. QUINCY . . . . .	1,525,000	—	—	5,250,000
12. BROCKTON . . . . .	1,550,000	900,000	50,000	4,550,000
13. LAWRENCE . . . . .	165,000	30,000	—	4,000,000
14. MEDFORD . . . . .	85,000	—	—	3,400,000
15. CHICOPEE . . . . .	2,120,000	—	553,000	2,000,000
16. PITTSFIELD . . . . .	1,645,000	435,000	—	3,500,000
17. MALDEN . . . . .	3,500,000	—	1,764,000	4,750,000
18. WALTHAM . . . . .	2,750,000	100,000	—	3,200,000
19. HOLYOKE . . . . .	2,125,000	500,000	75,000	2,150,000
20. HAVERHILL . . . . .	3,634,000	—	—	2,000,000
21. EVERETT . . . . .	—	—	—	1,500,000
22. FITCHBURG . . . . .	323,000	325,000	—	2,900,000
23. TAUNTON . . . . .	112,500	—	—	1,500,000
24. REVERE . . . . .	539,000	50,000	160,000	4,700,000
25. SALEM . . . . .	325,000	—	—	2,750,000
26. BEVERLY . . . . .	1,225,000	1,000,000	—	2,900,000
27. CHELSEA . . . . .	345,000	—	125,000	4,000,000
28. PEABODY . . . . .	—	—	—	1,300,000
29. WOBURN . . . . .	1,246,000	—	95,000	1,000,000
30. NORTHAMPTON . . . . .	—	—	—	800,000
31. MELROSE . . . . .	—	—	—	1,400,000
32. LEOMINSTER . . . . .	122,000	200,000	—	600,000
33. ATTLEBORO . . . . .	2,450,000	—	400,000	900,000
34. WESTFIELD . . . . .	150,000	—	—	600,000
35. GLOUCESTER . . . . .	100,000	100,000	—	1,000,000
36. NORTH ADAMS . . . . .	334,000	—	—	900,000
37. GARDNER . . . . .	—	—	—	620,000
38. MARLBOROUGH . . . . .	229,500	497,000	1,476,500	600,000
39. NEWBURYPORT . . . . .	750,000	—	—	—
39 Cities . . . . .	\$46,745,000	\$4,722,000	\$5,798,500	\$158,070,000

<sup>1</sup> Includes \$400,000 tax titles.

*Classified by Character of Obligation*

	Highway Reimbursement and Airport Grant Loans	PAID				Highway Reimbursement and Airport Grant Loans
		General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	
1.	-	\$9,330,000	\$2,050,000	-	\$25,000,000	-
2.	-	2,139,000	572,000	\$1,050,000	11,000,000	-
3.	-	2,185,000	692,000	325,000	34,750,000	-
4.	-	698,000	40,000	-	6,000,000	-
5.	\$46,000	902,000	228,000	-	4,000,000	-
6.	-	366,000	73,000	-	4,500,000	-
7.	-	<sup>2</sup> 580,577	15,000	-	7,250,000	-
8.	-	1,081,000	33,000	-	9,300,000	-
9.	-	1,771,000	120,000	-	5,500,000	-
10.	10,000	733,000	205,000	50,000	6,500,000	\$117,150
11.	-	1,116,000	15,000	-	5,250,000	-
12.	91,500	840,000	305,000	975,000	4,550,000	75,000
13.	-	464,000	125,000	-	4,000,000	88,000
14.	-	275,000	2,000	-	3,400,000	-
15.	-	421,000	218,500	725,000	2,000,000	-
16.	-	725,000	250,000	-	3,500,000	-
17.	95,000	658,000	-	1,764,000	5,200,000	33,000
18.	-	890,000	43,000	-	3,200,000	-
19.	-	654,000	549,000	325,000	2,150,000	-
20.	-	377,000	63,000	-	2,000,000	-
21.	-	135,000	-	-	1,500,000	-
22.	78,000	275,000	138,000	-	2,900,000	-
23.	-	141,000	290,000	-	1,500,000	-
24.	-	358,000	42,000	160,000	5,650,000	-
25.	-	329,000	163,000	-	2,750,000	-
26.	50,250	407,000	55,000	-	2,900,000	46,500
27.	-	<sup>3</sup> 285,000	-	125,000	3,500,000	-
28.	-	443,000	217,500	-	1,300,000	-
29.	-	563,000	64,000	-	1,000,000	-
30.	-	245,000	15,000	-	800,000	-
31.	-	130,000	-	-	1,400,000	-
32.	-	312,000	105,000	-	600,000	-
33.	-	236,000	162,000	400,000	900,000	-
34.	-	450,500	93,000	-	600,000	-
35.	43,500	159,000	40,000	-	1,000,000	45,000
36.	-	88,600	12,000	-	900,000	-
37.	-	136,000	22,000	-	620,000	-
38.	16,939	300,000	93,000	1,453,000	600,000	-
39.	-	60,000	48,000	-	-	-
	<b>\$431,189</b>	<b>\$31,258,677</b>	<b>\$7,158,000</b>	<b>\$7,352,000</b>	<b>\$179,470,000</b>	<b>\$404,650</b>

<sup>2</sup> Includes \$64,576.89 tax titles.<sup>3</sup> Includes \$70,000 tax titles.





P A R T II

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TOWNS OVER 10,000 POPULATION

TABLE I. — *Summary of Financial Transactions. Towns*

	POPULATION	Brookline 54,044	Arlington 49,953	Weymouth 48,177	Frammingham 44,526	Watertown 39,092
<b>RECEIPTS</b>						
1 REVENUE						
2 General						
3 Taxes						
4 Property and poll		\$9,848,520	\$7,128,571	\$7,305,363	\$7,519,899	\$5,802,399
5 Corporation and income		1,654,227	935,457	1,051,605	829,844	835,688
6 Licenses and permits		70,301	7,766	36,584	82,631	46,258
7 Fines and forfeits		75,096	6,231	1,773	4,429	4,963
8 Grants and gifts		1,037,460	636,639	1,064,487	894,237	645,881
9 All other		1,000	3,186	787	19	1,279
10 Commercial						
11 Special assessments		12,327	108,217	105,884	5,035	22,354
12 Privileges		1,455,449	917,109	820,408	1,309,699	697,935
13 Departmental		1,152,183	663,299	723,569	976,907	535,605
14 Public service enterprises		579,002	346,952	501,190	432,890	367,080
15 Cemeteries		22,973	59,502	—	26,275	14,171
16 Interest		44,221	34,985	95,024	33,982	8,600
17 NON-REVENUE						
18 Offsets to outlays		95,680	—	26,879	1,095,879	56,347
19 Municipal indebtedness						
20 Funded debt		3,450,000	100,000	2,500,000	4,440,000	—
21 All other		2,742,977	2,600,073	9,983	23,878	1,700,001
22 Refunds		191,474	63,389	149,196	136,168	84,061
23 Agency, trust, and investment		643,083	1,246,799	1,150,215	1,398,292	1,173,445
24 TOTAL RECEIPTS		23,075,973	14,858,175	15,542,947	19,210,064	11,996,067
25 Balance on hand		3,250,495	1,945,742	3,919,111	1,882,190	1,368,346
26 TOTAL		\$26,326,468	\$16,803,917	\$19,462,058	\$21,092,254	\$13,364,413
<b>PAYMENTS</b>						
27 Maintenance						
28 Departmental						
29 General government		\$663,980	\$557,952	\$397,308	\$386,164	\$292,575
30 Public safety		2,560,318	1,306,046	1,231,950	1,252,727	1,333,203
31 Health and sanitation		1,049,106	573,521	505,485	692,926	574,955
32 Highways		911,306	700,435	419,473	547,315	520,210
33 Public assistance		1,587,058	881,588	1,015,011	758,593	935,404
34 Veterans' services		157,227	86,359	170,637	72,908	100,974
35 Schools		4,191,480	3,633,795	4,460,545	4,738,459	2,674,452
36 Libraries		459,874	260,885	166,525	183,670	199,371
37 Recreation		965,714	222,645	205,175	141,964	183,921
38 Pensions		690,901	257,523	182,408	244,358	386,459
39 Unclassified		1,040,875	609,119	188,231	188,279	437,878
40 Public service enterprises						
41 Electric light		—	—	—	—	—
42 Water		520,096	299,119	287,797	368,408	291,428
43 All other		—	—	—	—	—
44 Cemeteries		68,229	67,315	—	31,849	28,934
45 Administration of trust funds		12,240	3,170	5,265	6,166	9,544
46 Interest		216,138	150,852	398,066	315,043	161,041
47 Outlays						
48 Departmental						
49 General government		65,195	20,874	6,432	4,715	10,717
50 Public safety		475,752	25,326	25,981	77,418	32,039
51 Health and sanitation		3,000	53,266	1,007,093	185,179	431,213
52 Highways		391,208	412,275	365,308	486,094	66,910
53 Public assistance		—	675	—	—	—
54 Veterans' service		—	—	—	—	—
55 Schools		466,162	179,574	1,835,742	2,598,811	52,326
56 Libraries		28,527	11,773	7,037	338,728	—
57 Recreation		79,038	12,916	14,766	39,104	21,554
58 Unclassified		—	2,500	58,541	—	—
59 Public service enterprises						
60 Electric light		—	—	—	—	—
61 Water		—	55,405	115,934	376,526	25,734
62 All other		—	—	—	—	—
63 Cemeteries		4,960	8,649	—	7,806	—
64 Municipal indebtedness						
65 Funded debt		545,562	499,160	1,071,227	795,364	488,646
66 All other		2,600,000	2,600,000	—	—	1,700,000
67 Refunds		191,474	63,389	149,196	136,168	84,061
68 Agency, trust, and investment		674,592	1,364,808	1,063,535	1,371,834	1,095,405
69 TOTAL PAYMENTS		20,620,012	14,920,914	15,354,668	16,346,576	12,138,954
70 Balance on hand		5,706,456	1,883,003	4,107,390	4,745,678	1,225,459
71 TOTAL		\$26,326,468	\$16,803,917	\$19,462,058	\$21,092,254	\$13,364,413

	Braintree 31,069	Natick 28,831	Belmont 28,715	Methuen 28,114	Lexington 27,691	Milton 26,375	Wellesley 26,071
1							
2							
3							
4	\$4,382,888	\$4,684,960	\$3,661,757	\$2,539,710	\$5,891,199	\$3,808,126	\$4,746,275
5	666,576	555,924	652,883	529,427	542,388	599,174	659,396
6	28,803	23,692	4,497	24,913	18,970	16,376	8,130
7	1,073	4,701	2,441	1,061	2,332	110	9,426
8	601,125	527,553	255,584	491,414	535,539	250,576	250,464
9	24,825	538	30,460	1,320	24	-	637
10							
11	72,317	37,770	22,266	21,892	100,459	42,380	42,371
12	716,744	620,435	728,357	504,404	559,651	724,649	811,687
13	634,554	1,719,949	301,583	372,977	444,922	317,050	431,952
14	2,713,453	248,840	1,763,535	321,228	158,262	266,450	1,957,392
15	2,320	-	35,637	15,979	13,129	53,851	-
16	44,113	16,047	5,822	6,155	30,530	14,065	22,208
17							
18	16,675	160,951	16,000	128,320	41,527	5,864	8,824
19							
20	675,000	30,000	-	-	-	58,000	300,000
21	1,501,011	2,081,450	-	700,000	5,500,000	1,600,115	1,000,340
22	101,261	61,918	44,820	44,545	49,473	40,669	64,881
23	916,429	777,859	869,777	577,224	934,447	755,362	1,043,622
24	<b>13,099,167</b>	<b>11,552,587</b>	<b>8,395,419</b>	<b>6,280,569</b>	<b>14,822,852</b>	<b>8,552,817</b>	<b>11,357,605</b>
25	2,106,693	1,651,910	2,979,322	919,487	2,945,075	1,007,228	2,037,257
26	<b>\$15,205,860</b>	<b>\$13,204,497</b>	<b>\$11,374,741</b>	<b>\$7,200,056</b>	<b>\$17,767,927</b>	<b>\$9,560,045</b>	<b>\$13,394,862</b>
27							
28							
29	\$174,457	\$246,498	\$248,681	\$145,489	\$343,361	\$205,889	\$212,541
30	764,523	835,879	753,004	566,754	582,500	858,158	665,578
31	413,910	336,537	449,487	284,093	293,895	308,453	381,944
32	220,976	295,832	367,184	275,056	419,427	272,857	392,619
33	432,790	1,557,269	368,473	808,144	210,920	285,823	235,686
34	87,418	47,957	18,727	51,489	12,855	31,848	20,296
35	3,496,224	3,204,049	2,120,144	1,529,228	4,152,748	2,126,664	3,247,167
36	85,553	100,026	99,588	-	149,179	135,590	121,568
37	112,006	100,461	116,005	49,400	122,334	67,341	236,163
38	171,964	97,067	189,074	127,439	74,345	252,109	192,891
39	117,467	195,533	273,978	68,929	81,864	243,543	34,607
40							
41	1,578,504	-	996,032	-	-	-	1,334,195
42	326,617	134,376	177,954	198,929	199,853	230,551	406,562
43	-	-	-	-	-	-	-
44	4,717	-	60,023	30,855	41,803	87,833	-
45	4,062	5,748	4,203	1,507	10,117	3,674	7,157
46	326,483	149,775	30,430	59,120	229,786	109,921	109,458
47							
48							
49	5,123	1,333	-	-	-	9,407	10,219
50	29,015	78,768	54,367	15,211	6,995	22,905	6,750
51	269,737	87,344	266,865	94,593	716,347	155,120	99,567
52	88,863	124,562	216,057	195,226	566,832	96,914	120,682
53	-	-	-	29,126	-	-	-
54	-	-	-	-	-	-	-
55	559,192	151,015	19,856	11,737	168,379	31,284	205,789
56	21	871	-	-	-	-	1,551
57	11,339	10,682	8,146	-	86,657	2,783	5,984
58	-	-	-	7,219	-	-	5,608
59							
60	72,668	-	111,760	-	-	-	495,459
61	31,820	34,895	72,388	64,528	410,927	12,252	285,600
62	-	-	-	-	-	-	-
63	-	-	9,748	2,576	-	75,492	-
64							
65	846,548	716,582	47,377	172,000	845,000	237,510	423,179
66	1,500,000	2,021,000	-	700,000	5,500,000	1,600,000	1,000,000
67	101,261	61,918	44,820	44,545	49,473	40,669	64,881
68	910,489	970,759	880,509	631,165	814,451	767,988	1,049,166
69	<b>12,743,747</b>	<b>11,566,736</b>	<b>8,004,880</b>	<b>6,163,998</b>	<b>16,090,048</b>	<b>8,272,578</b>	<b>11,372,867</b>
70	2,462,113	1,637,761	3,369,861	1,036,058	1,677,879	1,287,467	2,021,995
71	<b>\$15,205,860</b>	<b>\$13,204,497</b>	<b>\$11,374,741</b>	<b>\$7,200,056</b>	<b>\$17,767,927</b>	<b>\$9,560,045</b>	<b>\$13,394,862</b>

TABLE I. — *Summary of Financial Transactions. Towns*

	POPULATION	Needham 25,793	West Springfield 24,924	Norwood 24,898	Wakefield 24,295	Dedham 23,869
RECEIPTS						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll . . . . .	\$5,036,505	\$3,939,892	\$3,326,096	\$2,984,621	\$3,422,408
5	Corporation and income . . . . .	558,833	586,839	617,681	461,081	482,539
6	Licenses and permits . . . . .	12,791	31,955	37,831	13,433	39,976
7	Fines and forfeits . . . . .	1,346	3,749	2,919	2,551	10,699
8	Grants and gifts . . . . .	293,867	296,407	398,066	447,209	337,191
9	All other . . . . .	200	7,905	—	8,607	420
10	Commercial					
11	Special assessments . . . . .	173,846	16,540	25,057	139,526	87,396
12	Privileges . . . . .	744,395	499,898	580,753	498,918	519,192
13	Departmental . . . . .	1,196,117	422,065	319,607	399,404	277,397
14	Public service enterprises . . . . .	306,704	279,586	1,889,993	2,380,293	—
15	Cemeteries . . . . .	—	—	23,640	26,051	14,226
16	Interest . . . . .	36,223	22,082	24,089	32,276	15,226
NON-REVENUE						
17	Offsets to outlays . . . . .	48,069	19,455	18,904	10,291	40,833
19	Municipal indebtedness					
20	Funded debt . . . . .	195,000	220,000	—	—	507,000
21	All other . . . . .	1,150,326	1,600,110	—	503,000	502,794
22	Refunds . . . . .	60,679	35,447	50,604	51,943	51,176
23	Agency, trust, and investment . . . . .	941,752	916,531	810,329	780,629	978,742
24	TOTAL RECEIPTS . . . . .	10,756,653	8,898,461	8,125,569	8,739,833	7,287,185
25	Balance on hand . . . . .	2,649,278	1,568,022	2,410,218	1,633,243	2,146,813
26	TOTAL . . . . .	\$13,405,931	\$10,466,483	\$10,535,787	\$10,373,076	\$9,433,998
PAYMENTS						
27	Maintenance					
28	Departmental					
29	General government . . . . .	\$310,407	\$230,185	\$337,249	\$203,880	\$165,811
30	Public safety . . . . .	830,514	769,760	578,845	490,577	598,504
31	Health and sanitation . . . . .	375,124	177,001	246,496	183,514	270,030
32	Highways . . . . .	246,092	313,166	235,690	208,242	318,973
33	Public assistance . . . . .	1,012,631	367,280	327,618	493,966	425,449
34	Veterans' services . . . . .	26,111	74,517	41,829	40,192	37,681
35	Schools . . . . .	3,229,466	2,467,609	2,094,374	2,058,896	2,020,760
36	Libraries . . . . .	120,915	53,792	82,546	94,959	77,821
37	Recreation . . . . .	144,571	97,645	103,131	82,060	78,379
38	Pensions . . . . .	95,795	121,269	103,581	124,988	92,491
39	Unclassified . . . . .	161,623	72,788	149,141	106,390	31,893
40	Public service enterprises					
41	Electric light . . . . .	—	—	1,122,974	1,578,609	—
42	Water . . . . .	276,323	189,387	250,228	206,965	—
43	All other . . . . .	—	—	—	—	—
44	Cemeteries . . . . .	—	—	56,531	23,061	43,741
45	Administration of trust funds . . . . .	2,173	2,420	2,640	3,013	3,614
46	Interest . . . . .	232,710	113,722	122,426	182,156	186,475
47	Outlays					
48	Departmental					
49	General government . . . . .	8,714	10,306	34,147	5,736	179,300
50	Public safety . . . . .	25,021	19,492	31,398	46,583	227,148
51	Health and sanitation . . . . .	204,734	507,202	96,421	241,147	213,627
52	Highways . . . . .	89,354	153,861	103,170	119,907	177,464
53	Public assistance . . . . .	34,516	1,216	—	—	—
54	Veterans' services . . . . .	—	—	—	—	—
55	Schools . . . . .	1,415,783	204,076	702,240	46,869	603,670
56	Libraries . . . . .	5,194	201	—	13,528	—
57	Recreation . . . . .	12,714	30,060	1,723	32,035	12,740
58	Unclassified . . . . .	47,063	—	—	—	—
59	Public service enterprises					
60	Electric light . . . . .	—	—	161,663	85,488	—
61	Water . . . . .	59,644	81,222	66,759	91,891	—
62	All other . . . . .	—	—	—	—	—
63	Cemeteries . . . . .	—	—	4,382	2,920	—
64	Municipal indebtedness					
65	Funded debt . . . . .	702,940	455,000	303,183	535,174	483,078
66	All other . . . . .	1,150,000	1,600,000	—	533,750	500,000
67	Refunds . . . . .	60,679	35,447	50,604	51,943	51,176
68	Agency, trust, and investment . . . . .	934,168	903,145	763,838	784,612	1,142,973
69	TOTAL PAYMENTS . . . . .	11,814,979	9,051,769	8,174,827	8,673,051	7,942,798
70	Balance on hand . . . . .	1,590,952	1,414,714	2,360,960	1,700,025	1,491,200
71	TOTAL . . . . .	\$13,405,931	\$10,466,483	\$10,535,787	\$10,373,076	\$9,433,998



	Danvers 21,926	Saugus 20,666	Winthrop 20,303	Winchester 19,376	Reading 19,259	Randolph 18,900	Marblehead 18,521
1							
2							
3							
4	\$2,442,222	\$2,704,832	\$2,150,957	\$3,630,432	\$2,569,267	\$2,823,049	\$2,773,429
5	332,425	386,716	384,587	469,787	386,966	319,654	411,047
6	39,633	34,454	17,005	6,829	4,141	25,013	18,389
7	237	1,365	1,735	1,257	504	167	854
8	317,476	459,186	367,451	210,473	299,700	443,492	211,378
9	1,121	30	859	—	50	5,925	—
10							
11	39,492	12,142	2,037	38,473	76,652	15,235	26,442
12	411,578	436,587	316,078	543,132	394,809	330,697	527,075
13	1,018,375	314,871	290,071	289,093	478,543	321,996	614,747
14	1,742,738	183,213	146,489	267,452	3,144,016	115,114	1,166,831
15	—	23,216	31,212	28,548	15,010	—	34,092
16	12,792	20,169	6,694	9,869	13,939	22,011	6,362
17							
18	454,326	69,077	20,011	29,421	69,576	—	43,512
19							
20	2,200,000	—	—	—	—	1,073,000	450,000
21	811,787	1,250,004	950,000	900,000	700,000	1,052,396	401,710
22	52,452	54,819	49,884	39,927	77,297	131,010	35,268
23	559,010	479,492	363,355	977,175	639,052	472,187	694,461
24	10,435,664	6,430,173	5,098,425	7,441,868	8,869,522	7,150,946	7,415,597
25	1,392,811	1,340,846	646,752	1,248,654	1,527,447	904,536	1,260,575
26	\$11,828,475	\$7,771,019	\$5,745,177	\$8,690,522	\$10,396,969	\$8,055,482	\$8,676,172
27							
28							
29	\$152,299	\$159,312	\$128,936	\$178,256	\$168,470	\$152,044	\$219,187
30	407,075	403,280	424,271	566,296	524,390	334,005	527,958
31	175,957	146,148	142,116	242,168	193,495	163,363	256,645
32	231,302	276,874	195,397	402,445	333,100	220,854	173,201
33	969,012	294,218	616,090	199,717	296,690	258,691	660,203
34	19,837	32,047	30,377	15,897	47,481	60,895	17,532
35	1,805,360	1,908,842	1,386,784	2,223,910	1,766,363	1,828,703	1,751,579
36	47,094	40,166	36,688	116,503	66,791	33,446	77,221
37	59,285	65,332	78,294	137,427	63,146	13,874	65,954
38	80,988	91,388	123,680	132,869	99,214	48,794	64,809
39	57,956	107,239	61,308	72,850	119,889	69,415	12,072
40							
41	1,052,256	—	—	—	2,263,585	—	752,728
42	212,224	123,172	134,323	214,137	142,429	100,535	134,363
43	—	—	—	—	—	—	—
44	—	36,218	48,320	42,674	32,067	—	62,698
45	851	1,065	1,609	3,267	5,180	—	3,509
46	126,658	106,708	39,827	159,922	133,276	224,408	102,667
47							
48							
49	—	—	2,698	80,237	—	6,848	—
50	34,552	5,340	11,583	42,197	11,615	11,924	—
51	168,926	33,601	12,753	66,212	180,927	295,061	371,498
52	97,245	23,504	192,138	105,221	67,640	29,119	199,528
53	76,501	2,954	—	10,586	—	—	—
54	—	—	—	—	—	—	—
55	1,254,529	131,564	36,647	181,401	36,646	995,447	109,810
56	117,655	2,394	—	816	3,474	—	—
57	1,116	—	—	34,818	10,300	495	13,849
58	—	70,565	—	—	—	—	42,000
59							
60	444,278	—	—	—	463,598	—	130,713
61	303,960	10,426	—	27,176	250,940	56,076	32,343
62	—	—	—	—	—	—	—
63	—	—	22,586	11,377	10,037	—	5,505
64							
65	460,500	360,424	79,322	405,523	406,636	441,001	471,000
66	804,000	1,250,000	950,000	900,000	700,000	1,050,000	400,000
67	52,452	54,819	49,884	39,927	77,297	131,010	35,268
68	544,300	549,718	368,135	838,867	755,573	466,437	727,099
69	9,758,168	6,287,318	5,173,766	7,452,696	9,230,249	6,992,445	7,420,939
70	2,070,307	1,483,701	571,411	1,237,826	1,166,720	1,063,037	1,255,233
71	\$11,828,475	\$7,771,019	\$5,745,177	\$8,690,522	\$10,396,969	\$8,055,482	\$8,676,172

TABLE I. — *Summary of Financial Transactions.* Towns

	POPULATION	Billerica 17,867	Stoneham 17,821	Greenfield 17,690	Shrewsbury 16,622	Southbridge 16,523
<b>RECEIPTS</b>						
1 REVENUE						
2 General						
3 Taxes						
4 Property and poll . . . . .		\$2,187,547	\$2,378,322	\$2,151,167	\$1,969,679	\$1,598,620
5 Corporation and income . . . . .		320,650	336,927	480,808	266,564	341,583
6 Licenses and permits . . . . .		31,997	14,793	29,525	29,435	19,503
7 Fines and forfeits . . . . .		645	2,482	3,530	833	3,325
8 Grants and gifts . . . . .		475,336	260,545	454,996	198,651	474,519
9 All other . . . . .		4,889	2,152	—	150	69
10 Commercial						
11 Special assessments . . . . .		8,654	30,992	1,786	19,863	6,543
12 Privileges . . . . .		299,821	349,439	323,672	411,818	257,066
13 Departmental . . . . .		318,127	265,390	416,389	241,512	335,696
14 Public service enterprises . . . . .		171,455	175,540	183,700	1,218,406	—
15 Cemeteries . . . . .		8,554	11,165	130	18,970	8,044
16 Interest . . . . .		13,238	9,238	7,278	24,510	3,444
17 NON-REVENUE						
18 Offsets to outlays . . . . .		69,373	19,683	10,557	54,567	42,988
19 Municipal indebtedness						
20 Funded debt . . . . .		404,000	159,000	—	2,600,000	—
21 All other . . . . .		1,300,158	800,698	900,000	428,597	1,100,000
22 Refunds . . . . .		47,372	35,915	38,332	30,778	22,870
23 Agency, trust, and investment . . . . .		391,169	546,812	546,440	416,023	308,460
24 TOTAL RECEIPTS . . . . .		6,052,965	5,399,093	5,548,310	7,930,356	4,522,730
25 Balance on hand . . . . .		636,399	874,282	620,875	1,492,765	764,336
26 TOTAL . . . . .		\$6,689,364	\$6,273,375	\$6,169,185	\$9,423,121	\$5,287,066
<b>PAYMENTS</b>						
27 Maintenance						
28 Departmental						
29 General government . . . . .		\$118,579	\$157,981	\$140,743	\$151,078	\$134,800
30 Public safety . . . . .		388,663	450,638	407,554	300,606	378,787
31 Health and sanitation . . . . .		75,498	168,518	48,989	84,630	118,212
32 Highways . . . . .		259,398	212,808	290,614	160,424	181,502
33 Public assistance . . . . .		311,160	351,781	696,254	173,936	633,089
34 Veterans' services . . . . .		37,870	34,637	61,591	18,893	110,666
35 Schools . . . . .		1,569,875	1,373,861	1,346,653	1,513,733	898,276
36 Libraries . . . . .		13,368	64,830	61,475	56,052	34,242
37 Recreation . . . . .		25,602	59,464	78,479	29,310	47,206
38 Pensions . . . . .		41,649	80,881	71,288	25,060	66,042
39 Unclassified . . . . .		74,614	112,019	62,055	40,861	68,889
40 Public service enterprises						
41 Electric light . . . . .		—	—	—	779,180	—
42 Water . . . . .		159,899	106,167	137,721	115,442	—
43 All other . . . . .		—	—	59,805	—	—
44 Cemeteries . . . . .		13,331	28,405	250	20,068	10,920
45 Administration of trust funds . . . . .		—	4,886	4,588	808	1,350
46 Interest . . . . .		98,758	78,498	74,340	136,605	48,295
47 Outlays						
48 Departmental						
49 General government . . . . .		31,086	3,642	7,500	5,359	4,048
50 Public safety . . . . .		39,587	26,001	1,628	38,408	5,192
51 Health and sanitation . . . . .		3,962	183,913	31,651	1,136,548	52,577
52 Highways . . . . .		46,842	44,000	57,111	153,677	130,420
53 Public assistance . . . . .		—	—	—	—	—
54 Veterans' services . . . . .		—	—	—	—	—
55 Schools . . . . .		487,561	68,001	20,258	56,727	91,411
56 Libraries . . . . .		—	1,664	—	19,675	—
57 Recreation . . . . .		4,840	24,949	4,474	1,374	—
58 Unclassified . . . . .		—	17,526	—	—	—
59 Public service enterprises						
60 Electric light . . . . .		—	—	—	292,898	—
61 Water . . . . .		85,974	54,869	24,788	58,014	—
62 All other . . . . .		—	—	—	—	9,579
63 Cemeteries . . . . .		3,538	—	—	—	1,065
64 Municipal indebtedness						
65 Funded debt . . . . .		316,000	323,588	204,000	220,000	87,000
66 All other . . . . .		1,300,000	800,000	900,000	400,000	1,125,000
67 Refunds . . . . .		47,372	35,915	38,332	30,778	22,870
68 Agency, trust, and investment . . . . .		491,356	472,989	533,178	379,850	297,879
69 TOTAL PAYMENTS . . . . .		6,046,382	5,342,431	5,365,319	6,399,994	4,559,317
70 Balance on hand . . . . .		642,982	930,944	803,866	3,023,127	727,749
71 TOTAL . . . . .		\$6,689,364	\$6,273,375	\$6,169,185	\$9,423,121	\$5,287,066

	Stoughton 16,328	Tewksbury 15,902	Andover 15,878	Millford 15,749	Agawam 15,718	Hingham 15,378	Chelmsford 15,130
1							
2							
3							
4	\$2,325,785	\$1,567,385	\$2,324,271	\$1,543,365	\$2,120,768	\$2,887,186	\$2,262,634
5	312,351	254,456	419,373	298,699	286,267	342,251	284,117
6	25,417	26,355	21,681	27,763	25,321	23,061	30,565
7	2,279	213	3,019	7,985	3,191	800	575
8	411,661	358,115	220,767	224,557	298,430	367,453	552,696
9	2,350	—	1	694	650	—	806
10							
11	16,055	—	19,067	2,188	11,533	25,753	—
12	273,187	211,433	452,746	262,303	334,867	333,060	400,532
13	358,021	233,203	211,513	326,894	275,846	318,730	310,405
14	142,783	165,140	215,968	—	127,971	935,271	—
15	—	139	15,641	4,600	134	—	15,584
16	17,248	12,729	31,367	8,999	4,544	22,796	11,456
17							
18	3,762	32,887	24,743	—	26,290	30,000	35,099
19							
20	—	1,952,000	—	—	125,000	1,030,000	490,000
21	500,000	317,763	—	450,000	800,000	491,565	560,215
22	22,277	65,053	32,280	20,348	24,763	57,207	47,429
23	367,591	474,664	554,203	318,506	471,217	546,564	393,031
24	4,780,767	5,671,535	4,546,640	3,489,901	4,936,792	7,411,697	5,395,144
25	873,496	386,538	2,010,598	414,362	954,452	2,429,741	1,368,028
26	\$5,654,263	\$6,058,073	\$6,557,238	\$3,904,263	\$5,891,244	\$9,841,438	\$6,763,172
27							
28							
29	\$157,333	\$83,205	\$194,180	\$111,074	\$118,565	\$149,670	\$100,851
30	267,515	246,955	447,201	325,334	324,550	571,420	355,632
31	126,569	91,960	93,099	117,904	120,899	174,666	67,121
32	168,469	129,305	259,970	243,090	222,502	204,655	284,289
33	379,628	257,609	155,461	468,216	180,524	277,331	321,555
34	36,799	16,070	36,012	66,958	29,202	20,813	20,598
35	1,640,625	1,386,356	1,732,109	866,549	1,670,878	1,895,398	1,784,774
36	34,536	5,486	97,706	23,925	9,499	40,020	38,308
37	18,022	19,446	53,817	40,143	18,419	64,502	18,977
38	42,526	29,693	58,929	37,469	44,431	76,377	35,790
39	109,923	15,964	54,306	50,271	44,390	77,131	69,974
40							
41	—	—	—	—	—	814,830	—
42	55,616	59,963	139,114	—	119,395	—	—
43	—	—	—	—	—	—	—
44	699	730	31,460	8,227	636	—	17,544
45	1,411	—	4,953	868	—	1,797	—
46	142,658	119,890	92,551	33,716	89,860	117,883	129,978
47							
48							
49	1,357	—	—	—	—	1,258	6,334
50	15,343	31,262	42,917	11,598	7,987	16,280	49,834
51	26,675	4,945	163,882	59,319	223,460	239,066	11,027
52	33,268	131,712	50,608	39,220	89,091	63,414	74,129
53	—	—	—	—	—	—	—
54	—	—	—	—	—	—	—
55	430,171	682,743	771,501	—	135,178	1,278,678	561,855
56	9,073	—	—	—	—	—	2,313
57	—	—	—	1,498	6,180	3,984	—
58	—	—	23,171	—	—	1,800	—
59							
60	—	—	—	—	—	69,368	—
61	56,457	86,535	116,339	—	15,014	—	—
62	—	—	—	—	—	—	—
63	—	—	1,995	—	—	—	11,697
64							
65	377,773	215,000	294,000	72,000	285,000	324,093	286,000
66	500,000	300,000	—	450,000	800,000	424,159	556,100
67	22,277	65,053	32,280	20,348	24,763	57,207	47,429
68	351,552	398,577	580,052	328,371	439,179	531,909	419,623
69	5,006,275	4,378,459	5,527,613	3,376,098	5,019,602	7,497,709	5,271,732
70	647,988	1,679,614	1,029,625	528,165	871,642	2,343,729	1,491,440
71	\$5,654,263	\$6,058,073	\$6,557,238	\$3,904,263	\$5,891,244	\$9,841,438	\$6,763,172

TABLE I. — *Summary of Financial Transactions. Towns*

	POPULATION	South Hadley 14,956	Ayer 14,927	North Attleborough 14,777	Dartmouth 14,607	Plymouth 14,445
<b>RECEIPTS</b>						
1 REVENUE						
2 General						
3 Taxes						
4 Property and poll . . .		\$1,384,725	\$485,290	\$1,333,733	\$1,651,895	\$2,306,826
5 Corporation and income . .		259,079	151,770	278,177	280,868	372,457
6 Licenses and permits . . .		7,697	14,813	22,488	20,440	22,722
7 Fines and forfeits . . .		543	3,142	1,806	1,265	1,685
8 Grants and gifts . . .		249,161	1,819,083	214,343	321,536	496,767
9 All other . . .		—	—	2,145	65	356
10 Commercial						
11 Special assessments . . .		14	2,600	7,305	1,451	1,185
12 Privileges . . .		232,771	107,552	297,616	272,948	286,196
13 Departmental . . .		214,608	207,662	257,452	261,360	444,659
14 Public service enterprises . .		805,104	33,508	916,432	142,653	161,068
15 Cemeteries . . .		—	—	—	710	17,590
16 Interest . . .		830	17,470	3,817	3,140	6,437
17 NON-REVENUE						
18 Offsets to outlays . . .		24,000	10,095	2,423	100,441	42,099
19 Municipal indebtedness						
20 Funded debt . . .		—	1,773,500	25,000	75,000	—
21 All other . . .		150,000	130,969	—	550,000	700,000
22 Refunds . . .		11,055	13,370	41,889	9,897	135,214
23 Agency, trust, and investment .		330,990	169,377	371,812	389,815	543,301
24 TOTAL RECEIPTS . . .		3,670,577	4,940,201	3,776,438	4,083,484	5,538,562
25 Balance on hand . . .		631,725	553,803	941,067	573,684	1,166,332
26 TOTAL . . .		\$4,302,302	\$5,494,004	\$4,717,505	\$4,657,168	\$6,704,894
<b>PAYMENTS</b>						
27 Maintenance						
28 Departmental						
29 General government . . .		\$77,211	\$79,737	\$78,579	\$104,581	\$174,704
30 Public safety . . .		115,074	91,791	289,753	132,419	416,525
31 Health and sanitation . . .		113,828	50,036	126,843	78,664	196,670
32 Highways . . .		193,800	118,961	146,632	196,897	208,259
33 Public assistance . . .		143,563	90,179	273,250	333,732	848,496
34 Veterans' services . . .		32,294	7,552	34,992	15,836	66,328
35 Schools . . .		1,137,278	744,834	1,025,683	1,238,159	1,229,490
36 Libraries . . .		20,985	7,819	28,914	38,308	57,994
37 Recreation . . .		39,723	14,782	42,483	23,632	92,032
38 Pensions . . .		35,584	13,197	40,481	32,941	90,589
39 Unclassified . . .		47,126	27,984	29,623	46,381	76,870
40 Public service enterprises						
41 Electric light . . .		726,701	—	680,604	—	—
42 Water . . .		—	22,662	76,859	94,320	109,114
43 All other . . .		—	—	—	—	32,820
44 Cemeteries . . .		—	—	—	840	50,857
45 Administration of trust funds .		—	—	808	—	1,036
46 Interest . . .		82,655	5,001	79,269	75,460	18,153
47 Outlays						
48 Departmental						
49 General government . . .		—	1,171	7,254	—	—
50 Public safety . . .		3,655	1,472	3,267	1,810	4,915
51 Health and sanitation . . .		24,853	446,633	72,800	14,644	42,533
52 Highways . . .		88,497	25,967	54,695	179,100	108,635
53 Public assistance . . .		—	—	—	—	—
54 Veterans' services . . .		—	—	—	—	—
55 Schools . . .		34,407	1,613,440	83,987	26,039	248,466
56 Libraries . . .		—	5,536	1,143	—	—
57 Recreation . . .		1,919	—	19,622	9,700	10,485
58 Unclassified . . .		—	16,926	—	—	7,185
59 Public service enterprises						
60 Electric light . . .		25,254	—	12,093	—	—
61 Water . . .		—	37,599	33,340	50,110	39,626
62 All other . . .		—	—	—	—	2,680
63 Cemeteries . . .		—	—	—	—	6,235
64 Municipal indebtedness						
65 Funded debt . . .		226,000	44,000	255,000	262,000	106,000
66 All other . . .		171,000	130,000	—	550,000	700,000
67 Refunds . . .		11,055	13,370	41,889	9,897	135,214
68 Agency, trust, and investment .		334,748	166,872	367,295	378,528	545,529
69 TOTAL PAYMENTS . . .		3,687,210	3,777,521	3,907,158	3,893,998	5,627,440
70 Balance on hand . . .		615,092	1,716,483	810,347	763,170	1,077,454
71 TOTAL . . .		\$4,302,302	\$5,494,004	\$4,717,505	\$4,657,168	\$6,704,894



	Fairhaven 14,339	Walpole 14,068	Auburn 14,047	Bourne 14,011	Ludlow 13,805	Amherst 13,718	Webster 13,680
1							
2							
3							
4	\$1,423,598	\$2,279,129	\$1,425,072	\$1,315,433	\$1,347,285	\$1,258,125	\$973,091
5	274,528	438,186	240,974	220,639	281,541	188,971	266,375
6	13,226	22,018	23,337	26,641	24,902	15,545	22,591
7	460	322	590	623	743	584	2,179
8	295,391	145,764	222,612	733,038	157,567	296,071	299,079
9	1,779	1,664	—	1,675	1,601	—	100
10							
11	2,241	13,494	—	—	24,721	56,220	1,399
12	191,590	307,175	260,650	134,553	221,255	214,344	240,366
13	305,582	243,151	194,113	233,728	175,034	142,408	341,219
14	28,979	170,133	—	—	—	151,018	78,786
15	60	48	6,919	386	3,127	2,548	5,899
16	4,530	11,643	1,986	1,898	34,098	4,625	3,473
17							
18	16,817	—	—	25,000	18,000	16,975	24,370
19							
20	—	150,000	—	275,000	—	270,000	35,419
21	200,000	186	650,000	430,952	300,000	238,771	330,002
22	10,590	27,974	24,715	10,715	9,980	9,801	9,585
23	323,047	416,813	324,009	491,939	307,595	246,535	225,811
24	<b>3,092,418</b>	<b>4,227,700</b>	<b>3,374,977</b>	<b>3,902,220</b>	<b>2,907,449</b>	<b>3,112,541</b>	<b>2,859,744</b>
25	621,105	1,505,897	482,504	618,461	2,076,666	393,713	504,875
26	<b>\$3,713,523</b>	<b>\$5,733,597</b>	<b>\$3,857,481</b>	<b>\$4,520,681</b>	<b>\$4,984,115</b>	<b>\$3,506,254</b>	<b>\$3,364,619</b>
27							
28							
29	\$96,052	\$131,758	\$77,264	\$114,723	\$74,237	\$90,787	\$101,346
30	201,752	216,228	84,561	272,196	179,038	204,716	167,865
31	119,726	134,940	73,288	85,226	102,011	88,671	101,798
32	120,764	202,171	145,880	181,338	158,615	156,185	154,389
33	433,330	123,406	166,013	169,813	151,902	210,178	427,247
34	34,670	16,278	16,672	19,578	16,510	14,041	41,981
35	1,096,484	1,663,818	1,288,303	1,545,447	1,135,308	1,008,040	683,396
36	30,571	65,894	33,980	23,382	21,811	16,309	31,809
37	34,583	69,860	26,414	74,889	24,020	28,760	24,476
38	16,854	41,374	14,958	30,083	23,814	30,017	69,550
39	45,942	85,065	45,593	48,656	46,558	19,937	41,264
40							
41	—	—	—	—	—	—	—
42	24,038	107,186	—	—	—	61,969	54,820
43	464	—	—	1,938	—	—	—
44	646	24	12,066	973	4,344	4,096	8,979
45	1,126	—	—	—	—	—	3,561
46	61,193	83,466	76,383	71,450	108,251	23,056	53,024
47							
48	—	—	—	1,867	—	58,236	11,891
49	22,727	5,475	2,068	37,376	5,015	6,870	7,961
50	7,284	36,928	4,371	4,678	116,026	180,922	15,233
51	47,834	50,572	28,425	45,901	59,916	82,227	67,740
52	—	—	—	—	—	—	—
53	—	—	—	—	—	—	—
54	55,414	182,025	92,359	50,336	1,154,976	11,436	137,794
55	—	—	—	—	1,207	—	3,000
56	15,822	8,454	—	6,587	21,029	3,291	1,714
57	—	—	—	—	—	—	—
58	—	—	—	—	—	—	—
59	—	—	—	—	—	—	—
60	2,105	53,840	—	—	—	133,613	15,518
61	—	—	—	—	—	—	—
62	—	—	—	—	1,496	—	—
63	—	—	—	—	—	—	—
64	151,800	210,000	260,000	120,000	183,000	102,000	105,000
65	200,000	—	650,000	430,000	300,000	206,000	330,000
66	10,590	27,974	24,715	10,715	9,980	9,801	9,585
67	322,468	409,498	389,924	469,105	345,388	246,614	221,207
68							
69	<b>3,154,239</b>	<b>3,926,234</b>	<b>3,513,237</b>	<b>3,816,257</b>	<b>4,244,452</b>	<b>2,997,772</b>	<b>2,892,148</b>
70	559,284	1,807,363	344,244	704,424	739,663	508,482	472,471
71	<b>\$3,713,523</b>	<b>\$5,733,597</b>	<b>\$3,857,481</b>	<b>\$4,520,681</b>	<b>\$4,984,115</b>	<b>\$3,506,254</b>	<b>\$3,364,619</b>



TABLE I. — *Summary of Financial Transactions.* Towns

	POPULATION	Dracut 13,674	Barnstable 13,465	Swampscott 13,294	Rockland 13,119	Falmouth 13,037
<b>RECEIPTS</b>						
1	<b>REVENUE</b>					
2	General					
3	Taxes					
4	Property and poll . . . . .	\$1,288,641	\$2,668,350	\$2,225,736	\$1,589,964	\$2,550,878
5	Corporation and income . . . . .	230,849	340,305	336,695	263,460	319,820
6	Licenses and permits . . . . .	19,113	33,980	8,034	12,575	33,800
7	Fines and forfeits . . . . .	346	2,025	116	337	1,205
8	Grants and gifts . . . . .	388,403	441,932	136,140	308,472	395,764
9	All other . . . . .	420	1,965	5,505	558	4,192
10	Commercial					
11	Special assessments . . . . .	—	1,851	3,132	—	816
12	Privileges . . . . .	257,347	310,254	375,895	207,802	282,601
13	Departmental . . . . .	210,665	427,687	195,838	288,658	369,320
14	Public service enterprises . . . . .	—	135,342	144,393	123,056	219,452
15	Cemeteries . . . . .	—	59,139	22,877	187	5,132
16	Interest . . . . .	4,571	17,274	2,898	4,289	34,837
17	<b>NON-REVENUE</b>					
18	Offsets to outlays . . . . .	15,522	82,970	46,386	19,214	22,223
19	Municipal indebtedness					
20	Funded debt . . . . .	700,000	900,000	795,000	100,000	1,735,000
21	All other . . . . .	604,557	1,237,691	924,447	623,027	606,081
22	Refunds . . . . .	22,945	33,635	35,544	23,309	29,479
23	Agency, trust, and investment . . . . .	238,774	757,263	464,543	319,047	679,825
24	<b>TOTAL RECEIPTS</b> . . . . .	<b>3,982,153</b>	<b>7,451,663</b>	<b>5,723,179</b>	<b>3,883,955</b>	<b>7,290,425</b>
25	Balance on hand . . . . .	463,443	775,565	855,043	288,213	988,193
26	<b>TOTAL</b> . . . . .	<b>\$4,445,596</b>	<b>\$8,227,228</b>	<b>\$6,578,222</b>	<b>\$4,172,168</b>	<b>\$8,278,618</b>
<b>PAYMENTS</b>						
27	Maintenance					
28	Departmental					
29	General government . . . . .	\$70,150	\$158,029	\$186,118	\$83,740	\$173,451
30	Public safety . . . . .	158,538	351,532	464,795	243,281	433,957
31	Health and sanitation . . . . .	55,044	98,272	167,564	102,117	126,811
32	Highways . . . . .	124,313	361,278	260,534	190,570	273,220
33	Public assistance . . . . .	283,741	492,680	229,260	392,641	431,931
34	Veterans' services . . . . .	21,660	60,405	18,957	24,624	20,065
35	Schools . . . . .	1,048,596	1,546,056	1,380,769	1,105,775	1,330,001
36	Libraries . . . . .	13,344	16,999	50,706	27,259	43,415
37	Recreation . . . . .	16,437	179,418	136,618	33,778	137,598
38	Pensions . . . . .	17,987	49,192	96,596	42,206	72,248
39	Unclassified . . . . .	39,258	99,403	63,691	47,531	89,370
40	Public service enterprises					
41	Electric light . . . . .	—	—	—	—	—
42	Water . . . . .	—	—	106,317	98,411	115,177
43	All other . . . . .	—	157,408	—	—	3,664
44	Cemeteries . . . . .	2,885	70,036	30,039	587	13,000
45	Administration of trust funds . . . . .	—	—	3,948	—	254
46	Interest . . . . .	55,809	105,195	78,966	89,491	107,732
47	Outlays					
48	Departmental					
49	General government . . . . .	—	1,391	32,832	—	—
50	Public safety . . . . .	13,219	14,807	5,183	1,600	67,160
51	Health and sanitation . . . . .	30,014	23,487	21,731	—	29,536
52	Highways . . . . .	57,467	170,196	65,171	28,872	103,136
53	Public assistance . . . . .	—	—	—	—	—
54	Veterans' services . . . . .	—	—	—	—	—
55	Schools . . . . .	406,646	753,145	126,587	39,512	954,536
56	Libraries . . . . .	—	—	—	3,899	5,490
57	Recreation . . . . .	3,659	112,559	10,336	—	14,768
58	Unclassified . . . . .	—	2,223	—	—	—
59	Public service enterprises					
60	Electric light . . . . .	—	—	—	—	—
61	Water . . . . .	—	—	60,281	78,981	84,499
62	All other . . . . .	—	27,334	—	—	—
63	Cemeteries . . . . .	—	—	—	—	—
64	Municipal indebtedness					
65	Funded debt . . . . .	110,000	291,000	251,281	209,000	285,800
66	All other . . . . .	600,000	1,208,000	938,121	620,500	600,000
67	Refunds . . . . .	22,945	33,635	35,544	23,309	29,479
68	Agency, trust, and investment . . . . .	333,656	752,494	451,851	328,708	812,914
69	<b>TOTAL PAYMENTS</b> . . . . .	<b>3,485,368</b>	<b>7,136,174</b>	<b>5,273,796</b>	<b>3,816,392</b>	<b>6,359,212</b>
70	Balance on hand . . . . .	960,228	1,091,054	1,304,426	355,776	1,919,406
71	<b>TOTAL</b> . . . . .	<b>\$4,445,596</b>	<b>\$8,227,228</b>	<b>\$6,578,222</b>	<b>\$4,172,168</b>	<b>\$8,278,618</b>

	Burlington 12,852	Clinton 12,848	Canton 12,771	Concord 12,517	Wilmington 12,475	Adams 12,391	Easthampton 12,326
1							
2							
3							
4	\$2,230,249	\$1,247,246	\$2,029,738	\$2,598,754	\$1,836,311	\$1,000,664	\$1,141,781
5	190,651	248,765	263,728	266,966	217,722	346,841	297,551
6	14,894	15,702	23,211	21,646	10,239	18,015	12,877
7	265	53	843	1,605	565	896	827
8	288,917	300,679	283,894	173,311	265,902	249,246	226,089
9	—	—	—	801	—	1,250	—
10							
11	—	268	22,936	—	14,177	2,824	—
12	287,335	213,279	286,690	314,247	229,093	176,527	194,627
13	226,776	239,696	223,874	193,933	255,104	527,281	189,759
14	—	180,968	113,517	1,222,975	191,270	—	129,541
15	4,055	22,536	3,949	12,211	7,601	13,934	5,768
16	15,093	9,485	7,498	9,613	10,432	4,203	14,727
17							
18	21,706	21,065	58,674	7,069	36,863	22,500	3,482
19							
20	1,135,050	—	1,356,000	478,900	194,175	—	100,000
21	657,060	300,000	708,849	320,319	1,198,325	430,000	109
22	42,853	14,574	43,935	33,969	31,574	6,752	31,772
23	386,870	263,007	309,006	444,463	346,256	287,264	322,397
24	5,501,774	3,077,323	5,736,342	6,100,782	4,845,609	3,088,197	2,671,307
25	653,261	1,269,943	500,592	1,105,018	882,443	458,148	1,188,407
26	\$6,155,035	\$4,347,266	\$6,236,934	\$7,205,800	\$5,728,052	\$3,546,345	\$3,859,714
27							
28							
29	\$142,732	\$88,930	\$109,515	\$150,581	\$105,062	\$73,781	\$114,122
30	320,974	277,092	303,267	427,965	295,633	125,100	218,868
31	100,675	79,075	117,642	93,265	91,347	67,701	79,244
32	232,331	150,839	169,724	224,131	188,516	133,666	158,467
33	138,241	538,253	205,181	115,345	188,251	705,301	363,796
34	15,803	37,594	57,113	16,671	48,018	49,545	18,430
35	1,571,959	663,417	1,203,307	1,910,012	1,339,953	799,264	710,327
36	14,120	35,761	43,612	77,702	17,565	25,783	16,668
37	31,004	28,033	39,618	44,114	14,430	31,457	43,555
38	27,238	44,854	35,113	77,505	34,128	24,307	54,556
39	68,237	35,791	43,749	151,044	42,932	46,187	18,607
40							
41	—	—	—	783,849	—	—	—
42	—	90,071	97,167	100,950	119,416	—	68,283
43	—	—	—	—	—	—	—
44	18,112	34,682	21,995	17,695	32,400	39,645	17,348
45	—	2,734	—	872	—	2,842	1,436
46	177,922	98,421	121,350	48,812	133,587	18,997	54,000
47							
48							
49	7,324	—	1,303	3,377	8,828	—	—
50	44,101	14,693	64,194	3,786	12,267	1,089	1,000
51	124,672	7,500	106,450	28,728	—	91,251	20,310
52	93,349	37,453	33,565	30,039	80,338	66,591	88,261
53	—	—	—	—	—	—	—
54	—	—	—	—	—	—	—
55	1,015,427	351,232	545,593	7,068	537,213	—	699,155
56	—	1,073	51,225	—	—	—	—
57	1,333	—	19,511	17,976	—	3,900	2,989
58	—	—	—	—	—	—	—
59							
60	—	—	—	—	—	—	—
61	—	95,303	8,052	75,511	115,962	—	94,400
62	—	—	—	—	—	—	—
63	3,002	—	—	52,498	8,492	—	—
64							
65	328,500	178,400	389,256	258,700	356,582	92,000	98,000
66	650,400	300,000	700,000	320,000	1,213,325	430,000	—
67	42,853	14,574	43,935	33,969	31,574	6,752	31,772
68	384,044	243,232	302,157	539,543	342,557	283,942	323,843
69	5,554,353	3,449,007	4,833,594	5,611,708	5,358,376	3,119,101	3,297,437
70	600,682	898,259	1,403,340	1,594,092	369,676	427,244	562,277
71	\$6,155,035	\$4,347,266	\$6,236,934	\$7,205,800	\$5,728,052	\$3,546,345	\$3,859,714

TABLE I. — *Summary of Financial Transactions.* Towns

	POPULATION	Somerset 12,196	Athol 11,637	Scituate 11,214	Middleborough 11,065	Bedford 10,969
<b>RECEIPTS</b>						
1 REVENUE						
2 General						
3 Taxes						
4 Property and poll . . . . .		\$1,632,832	\$1,195,575	\$2,577,168	\$1,175,250	\$1,469,633
5 Corporation and income . . . . .		262,839	313,016	270,158	211,652	129,425
6 Licenses and permits . . . . .		6,267	14,097	22,607	11,012	17,401
7 Fines and forfeits . . . . .		533	1,404	855	1,514	400
8 Grants and gifts . . . . .		196,528	213,593	250,737	269,605	313,791
9 All other . . . . .		—	—	801	—	—
10 Commercial						
11 Special assessments . . . . .		—	—	7,263	3,585	18,594
12 Privileges . . . . .		226,547	197,530	272,795	180,389	212,602
13 Departmental . . . . .		162,802	222,036	217,920	369,766	198,352
14 Public service enterprises . . . . .		99,832	109,640	144,164	1,014,332	85,538
15 Cemeteries . . . . .		1,380	7,520	—	4,951	4,355
16 Interest . . . . .		4,318	1,893	12,309	8,735	5,070
17 NON-REVENUE						
18 Offsets to outlays . . . . .		—	32,685	37,176	13,932	11,250
19 Municipal indebtedness						
20 Funded debt . . . . .		—	—	1,081,590	394,000	190,000
21 All other . . . . .		200,000	150,000	1,492,928	1,152	600,000
22 Refunds . . . . .		12,703	12,912	40,126	43,126	65,256
23 Agency, trust, and investment . . . . .		363,591	219,909	445,954	329,397	287,680
24 TOTAL RECEIPTS . . . . .		3,170,172	2,691,810	6,874,551	4,032,398	3,609,347
25 Balance on hand . . . . .		1,109,598	403,589	549,258	1,093,598	641,280
26 TOTAL . . . . .		\$4,279,770	\$3,095,399	\$7,423,809	\$5,125,996	\$4,250,627
<b>PAYMENTS</b>						
27 Maintenance						
28 Departmental						
29 General government . . . . .		\$91,295	\$98,738	\$131,409	\$86,800	\$80,109
30 Public safety . . . . .		177,907	207,404	518,300	198,435	162,727
31 Health and sanitation . . . . .		112,756	59,696	100,922	84,682	85,376
32 Highways . . . . .		116,917	152,211	271,175	142,333	75,074
33 Public assistance . . . . .		278,883	370,751	209,864	445,626	98,363
34 Veterans' services . . . . .		28,583	30,977	14,837	56,676	5,620
35 Schools . . . . .		942,649	928,937	1,550,458	955,714	1,270,885
36 Libraries . . . . .		41,581	23,942	47,946	25,145	26,639
37 Recreation . . . . .		34,960	26,881	54,782	30,554	18,718
38 Pensions . . . . .		29,487	31,095	58,402	39,011	19,954
39 Unclassified . . . . .		32,389	40,303	55,429	46,489	33,711
40 Public service enterprises						
41 Electric light . . . . .		—	—	—	683,793	—
42 Water . . . . .		93,192	67,666	126,436	81,648	31,093
43 All other . . . . .		—	—	—	523	—
44 Cemeteries . . . . .		2,801	19,937	—	5,001	7,796
45 Administration of trust funds . . . . .		—	1,544	—	—	—
46 Interest . . . . .		44,619	5,181	124,646	29,340	99,455
47 Outlays						
48 Departmental						
49 General government . . . . .		2,580	2,823	4,787	2,791	6,033
50 Public safety . . . . .		9,218	11,879	7,714	3,965	9,091
51 Health and sanitation . . . . .		64,641	16,419	10,570	300,601	70,763
52 Highways . . . . .		35,937	41,447	75,392	34,373	83,857
53 Public assistance . . . . .		—	—	—	—	—
54 Veterans' services . . . . .		—	—	—	—	—
55 Schools . . . . .		344,770	41,736	676,054	1,491	46,770
56 Libraries . . . . .		—	1,248	—	—	—
57 Recreation . . . . .		5,203	—	2,558	—	—
58 Unclassified . . . . .		3,267	3,278	—	—	16,578
59 Public service enterprises						
60 Electric light . . . . .		—	—	—	174,272	—
61 Water . . . . .		94,148	16,102	95,133	10,224	59,080
62 All other . . . . .		—	—	—	—	—
63 Cemeteries . . . . .		—	—	—	—	—
64 Municipal indebtedness						
65 Funded debt . . . . .		145,000	32,000	286,000	167,500	229,000
66 All other . . . . .		200,000	150,000	1,450,000	—	600,000
67 Refunds . . . . .		12,703	12,912	40,126	43,126	65,256
68 Agency, trust, and investment . . . . .		383,026	220,777	432,268	320,301	289,889
69 TOTAL PAYMENTS . . . . .		3,328,512	2,615,884	6,345,208	3,970,414	3,491,837
70 Balance on hand . . . . .		951,258	479,515	1,078,601	1,155,582	758,790
71 TOTAL . . . . .		\$4,279,770	\$3,095,399	\$7,423,809	\$5,125,996	\$4,250,627

	North Andover 10,908	Northbridge 10,800	Amesbury 10,787	Grafton 10,627	Abington 10,607	Longmeadow 10,565	Franklin 10,530
1							
2							
3							
4	\$1,293,555	\$877,322	\$937,076	\$894,145	\$1,320,930	\$2,141,654	\$1,105,887
5	232,997	310,710	208,124	166,237	196,512	274,623	212,037
6	13,521	9,196	13,732	9,565	11,627	11,295	21,768
7	170	401	1,710	522	308	999	367
8	192,129	187,720	230,912	237,756	242,661	106,551	245,891
9	760	60	3,142	—	—	—	—
10							
11	59,059	1,596	5,985	—	—	59,926	159
12	223,212	165,997	189,100	178,384	201,998	396,609	203,588
13	175,312	194,670	465,389	183,665	178,580	129,083	221,444
14	130,673	35,602	108,988	—	94,114	128,821	91,941
15	—	612	6,703	5,333	—	—	76
16	6,885	2,143	7,461	2,161	32,522	7,466	34,648
17							
18	14,687	19,937	29,704	14,991	16,500	106,160	11,052
19							
20	1,638,000	—	135,000	1,200,000	2,576,000	—	—
21	408,329	100,000	100,029	205,349	17,099	500,000	220,000
22	22,641	9,852	22,460	16,201	14,234	26,358	19,563
23	284,218	203,975	232,730	203,131	239,111	413,968	205,562
24	4,696,148	2,119,793	2,698,245	3,317,440	5,142,196	4,303,513	2,593,983
25	466,791	439,381	464,628	315,260	461,184	1,194,701	2,024,062
26	\$5,162,939	\$2,559,174	\$3,162,873	\$3,632,700	\$5,603,380	\$5,498,214	\$4,618,045
27							
28							
29	\$94,121	\$57,495	\$62,553	\$53,493	\$66,619	\$89,649	\$81,881
30	282,614	124,596	174,668	87,083	214,001	222,187	138,232
31	110,775	85,440	72,727	32,388	60,429	106,901	82,525
32	184,044	148,362	121,290	113,788	117,317	140,983	130,269
33	210,423	270,941	603,509	246,424	174,640	48,991	319,841
34	16,766	45,892	28,619	36,999	21,240	7,207	28,915
35	806,592	770,264	697,749	806,275	1,051,612	1,520,275	775,611
36	33,648	24,230	42,622	27,254	27,471	32,083	17,920
37	37,093	24,116	25,059	7,223	23,427	113,725	18,356
38	37,213	13,090	65,110	9,147	24,958	42,956	16,464
39	40,680	17,168	34,129	27,711	13,915	80,873	35,717
40							
41	—	—	—	—	—	—	—
42	86,586	44,990	68,469	—	72,357	73,279	44,998
43	—	—	—	—	—	—	—
44	—	2,844	15,469	17,283	—	—	1,412
45	—	829	2,784	—	—	—	—
46	50,507	13,408	4,511	21,436	74,030	121,380	77,572
47							
48							
49	3,497	—	3,688	—	3,473	6,400	7,730
50	9,997	1,900	934	10,835	12,197	—	3,334
51	61,499	1,888	15,189	—	4,385	375,365	8,684
52	40,211	43,761	62,205	33,268	38,628	171,783	61,802
53	—	—	2,381	—	—	—	—
54	—	—	—	—	—	—	—
55	114,273	3,703	7,119	97,051	1,274,060	16,973	1,194,771
56	—	—	—	—	—	—	—
57	10,836	6,690	12,777	1,949	8,286	57,727	—
58	—	—	—	—	—	1,188	—
59	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—
61	184,922	16,188	130,492	—	97,040	61,850	21,257
62	—	—	—	—	—	—	—
63	—	—	—	6,451	—	—	—
64							
65	174,000	47,750	59,000	63,000	120,000	310,000	155,000
66	400,000	100,000	100,000	200,000	—	500,000	200,000
67	22,641	9,852	22,460	16,201	14,234	26,358	19,563
68	281,063	201,160	240,432	192,536	244,362	370,177	202,203
69	3,294,001	2,076,857	2,675,945	2,107,795	3,758,681	4,498,310	3,644,057
70	1,868,938	482,317	486,928	1,524,905	1,844,699	999,904	973,988
71	\$5,162,939	\$2,559,174	\$3,162,873	\$3,632,700	\$5,603,380	\$5,498,214	\$4,618,045



TABLE I. — *Summary of Financial Transactions. Towns*

	POPULATION	Whitman 10,485	Wayland 10,444	Palmer 10,358	Westwood 10,354	East Longmeadow 10,294
<b>RECEIPTS</b>						
1 REVENUE						
2 General						
3 Taxes						
4 Property and poll . . . . .		\$1,241,215	\$2,400,071	\$743,062	\$1,808,870	\$1,551,901
5 Corporation and income . . . . .		210,727	190,754	231,487	185,494	182,920
6 Licenses and permits . . . . .		7,629	16,312	11,008	7,580	15,415
7 Fines and forfeits . . . . .		434	200	2,274	1,595	195
8 Grants and gifts . . . . .		185,088	478,285	134,944	151,462	167,275
9 All other . . . . .		2,575	390	—	—	1,271
10 Commercial						
11 Special assessments . . . . .		—	7,768	950	15,269	12,879
12 Privileges . . . . .		176,806	280,655	213,474	302,250	220,489
13 Departmental . . . . .		155,976	186,662	135,847	156,298	176,297
14 Public service enterprises . . . . .		99,748	141,294	—	—	114,263
15 Cemeteries . . . . .		—	7,291	8,585	8,048	40
16 Interest . . . . .		1,775	11,190	11,272	10,188	3,237
17 NON-REVENUE						
18 Offsets to outlays . . . . .		15,605	25,784	16,991	11,923	2,000
19 Municipal indebtedness . . . . .		—	—	—	—	—
20 Funded debt . . . . .		—	—	900,000	530,000	—
21 All other . . . . .		400,000	400,000	6,903	503,762	1,595,000
22 Refunds . . . . .		16,927	24,041	13,753	53,814	17,836
23 Agency, trust, and investment . . . . .		244,717	419,234	182,967	344,531	291,823
24 TOTAL RECEIPTS . . . . .		2,759,222	4,589,931	2,613,517	4,091,084	4,352,841
25 Balance on hand . . . . .		304,936	1,156,950	585,456	665,732	543,051
26 TOTAL . . . . .		\$3,064,158	\$5,746,881	\$3,198,973	\$4,756,816	\$4,895,892
<b>PAYMENTS</b>						
27 Maintenance						
28 Departmental						
29 General government . . . . .		\$93,545	\$129,620	\$72,044	\$113,118	\$96,713
30 Public safety . . . . .		162,144	174,527	103,552	305,907	127,293
31 Health and sanitation . . . . .		73,687	79,554	44,146	80,799	48,805
32 Highways . . . . .		105,149	116,036	136,873	156,802	171,005
33 Public assistance . . . . .		299,264	108,984	230,263	71,112	85,061
34 Veterans' services . . . . .		30,175	7,063	24,679	7,034	9,478
35 Schools . . . . .		937,104	1,726,962	620,751	1,350,311	1,185,471
36 Libraries . . . . .		11,164	33,464	12,000	54,571	37,654
37 Recreation . . . . .		31,516	49,012	18,439	17,339	15,811
38 Pensions . . . . .		20,105	27,309	21,148	24,052	22,305
39 Unclassified . . . . .		33,442	63,153	13,326	43,104	46,004
40 Public service enterprises						
41 Electric light . . . . .		—	—	—	—	—
42 Water . . . . .		46,393	77,509	—	—	81,572
43 All other . . . . .		—	—	—	—	—
44 Cemeteries . . . . .		—	21,949	22,564	6,700	—
45 Administration of trust funds . . . . .		—	—	—	—	—
46 Interest . . . . .		11,750	124,730	12,075	105,744	121,935
47 Outlays						
48 Departmental						
49 General government . . . . .		8,175	18,595	—	14,211	4,432
50 Public safety . . . . .		1,780	7,743	2,800	21,687	2,579
51 Health and sanitation . . . . .		2,335	21,198	6,013	101,781	558,065
52 Highways . . . . .		28,206	117,751	115,892	63,670	76,552
53 Public assistance . . . . .		—	—	—	—	—
54 Veterans' services . . . . .		—	—	—	—	—
55 Schools . . . . .		49,029	331,877	625,188	—	74,278
56 Libraries . . . . .		—	—	—	—	—
57 Recreation . . . . .		2,000	10,241	—	—	1,500
58 Unclassified . . . . .		—	7,000	—	—	—
59 Public service enterprises						
60 Electric light . . . . .		—	—	—	—	—
61 Water . . . . .		17,414	34,307	—	—	22,399
62 All other . . . . .		—	—	—	—	—
63 Cemeteries . . . . .		—	3,237	—	—	—
64 Municipal indebtedness						
65 Funded debt . . . . .		43,000	292,500	—	248,422	290,000
66 All other . . . . .		400,000	400,000	—	500,000	1,100,000
67 Refunds . . . . .		16,927	24,041	13,753	53,814	17,836
68 Agency, trust, and investment . . . . .		244,932	416,895	186,530	389,274	263,779
69 TOTAL PAYMENTS . . . . .		2,669,236	4,425,257	2,282,036	3,729,452	4,460,527
70 Balance on hand . . . . .		394,922	1,321,624	916,937	1,027,364	435,365
71 TOTAL . . . . .		\$3,064,158	\$5,746,881	\$3,198,973	\$4,756,816	\$4,895,892



P.D. 79  
*Graded According to Population of 1960 — Concluded*

	<b>Bridgewater</b> 10,276	<b>Foxborough</b> 10,136	<b>Holden</b> 10,117	<b>Holbrook</b> 10,104	<b>Sharon</b> 10,070	<b>Aggregate— 82 Towns</b> 1,462,686
1						
2						
3						
4	\$1,081,073	\$1,297,579	\$1,217,565	\$1,177,589	\$1,659,290	\$200,831,862
5	178,609	165,521	183,876	148,303	192,914	30,090,623
6	13,144	19,382	7,354	8,443	6,076	1,690,724
7	532	582	195	173	233	201,487
8	187,787	288,782	219,591	189,266	164,814	29,134,910
9	—	—	601	727	1,721	137,077
10						
11	5,672	—	1,486	8,921	—	1,754,290
12	146,892	170,090	237,750	193,033	244,112	30,316,598
13	186,349	153,024	152,034	168,904	201,833	28,590,372
14	84,904	108,057	648,213	66,006	91,303	32,960,565
15	558	—	14	—	180	773,115
16	5,330	44,855	3,699	4,651	3,194	1,198,200
17						
18	27,000	—	3,943	21,552	35,574	3,932,710
19						
20	18,000	—	20,000	63,594	687,000	42,489,228
21	300,000	—	462,000	200,045	351,800	56,436,692
22	9,117	49,299	19,189	12,989	33,760	3,388,268
23	220,652	208,873	222,224	193,038	271,222	40,422,215
24	<b>2,465,619</b>	<b>2,506,044</b>	<b>3,399,734</b>	<b>2,457,234</b>	<b>3,945,026</b>	<b>504,348,936</b>
25	515,332	2,615,500	510,584	644,161	416,146	94,187,202
26	<b>\$2,980,951</b>	<b>\$5,121,544</b>	<b>\$3,910,318</b>	<b>\$3,101,395</b>	<b>\$4,361,172</b>	<b>\$598,536,138</b>
27						
28						
29	\$63,845	\$65,265	\$71,712	\$62,571	\$89,138	\$12,407,913
30	149,397	134,561	63,252	154,096	157,003	33,663,776
31	68,755	50,291	42,345	59,025	72,454	13,789,370
32	69,586	145,110	106,221	74,732	219,706	18,581,515
33	237,891	128,458	86,312	225,626	73,567	31,485,392
34	30,981	24,806	11,627	13,908	7,880	2,988,779
35	1,045,127	921,748	1,253,280	862,741	1,279,705	133,462,585
36	19,940	18,127	30,341	18,115	42,022	4,697,807
37	16,822	13,357	37,596	10,133	15,678	5,857,565
38	19,481	16,421	12,060	16,678	29,001	6,267,358
39	19,730	36,260	25,907	36,060	58,754	7,424,617
40						
41	—	—	446,363	—	—	15,594,203
42	52,160	62,103	65,205	68,476	43,766	8,953,751
43	—	—	—	—	—	256,622
44	558	420	864	—	1,258	1,407,243
45	46	—	—	6	—	146,681
46	10,416	88,400	45,474	59,694	89,463	8,313,509
47						
48						
49	—	—	6,412	9,610	16,645	779,941
50	20,793	2,820	9,352	—	6,606	2,106,351
51	13,535	—	11,990	5,232	13,161	11,012,356
52	58,918	2,140	57,585	143,215	67,504	8,550,618
53	—	—	—	—	—	157,955
54	—	—	—	—	—	—
55	5,980	890,782	62,067	14,129	327,995	31,909,522
56	—	5,155	—	—	—	643,471
57	—	—	11,678	—	4,067	911,284
58	—	4,302	—	—	—	337,940
59						
60	—	—	7,972	—	—	2,547,484
61	19,395	152,784	4,986	66,819	72,617	5,120,333
62	—	—	—	—	—	39,593
63	—	—	—	—	—	265,744
64						
65	86,000	245,000	170,000	190,000	225,000	23,247,881
66	300,000	—	479,000	200,000	322,500	55,462,855
67	9,117	49,299	19,189	12,989	33,760	3,388,268
68	215,543	224,761	203,887	204,553	296,498	40,919,044
69	<b>2,534,016</b>	<b>3,282,370</b>	<b>3,342,677</b>	<b>2,508,408</b>	<b>3,565,748</b>	<b>492,699,326</b>
70	446,935	1,839,174	567,641	592,987	795,424	105,836,812
71	<b>\$2,980,951</b>	<b>\$5,121,544</b>	<b>\$3,910,318</b>	<b>\$3,101,395</b>	<b>\$4,361,172</b>	<b>\$598,536,138</b>

TABLE II. — *Debt Transactions for 1962*

	TOWNS (Population over 10,000)	ISSUED			
		General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans
1.	Brookline . . . . .	\$3,450,000	—	—	\$2,600,000
2.	Arlington . . . . .	100,000	—	—	2,600,000
3.	Weymouth . . . . .	2,500,000	—	—	—
4.	Framingham . . . . .	4,390,000	\$50,000	—	—
5.	Watertown . . . . .	—	—	—	1,700,000
6.	Braintree . . . . .	675,000	—	—	1,500,000
7.	Natick . . . . .	—	30,000	—	2,000,000
8.	Belmont . . . . .	—	—	—	—
9.	Methuen . . . . .	—	—	—	700,000
10.	Lexington . . . . .	—	—	—	5,500,000
11.	Milton . . . . .	58,000	—	—	1,600,000
12.	Wellesley . . . . .	100,000	200,000	\$100,000	900,000
13.	Needham . . . . .	195,000	—	150,000	1,000,000
14.	West Springfield . . . . .	220,000	—	—	1,600,000
15.	Norwood . . . . .	—	—	—	—
16.	Wakefield . . . . .	—	—	—	500,000
17.	Dedham . . . . .	507,000	—	—	500,000
18.	Danvers . . . . .	1,675,000	525,000	154,000	650,000
19.	Saugus . . . . .	—	—	—	1,250,000
20.	Winthrop . . . . .	—	—	—	950,000
21.	Winchester . . . . .	—	—	—	900,000
22.	Reading . . . . .	—	—	—	700,000
23.	Randolph . . . . .	1,073,000	—	50,000	1,000,000
24.	Marblehead . . . . .	450,000	—	—	400,000
25.	Billerica . . . . .	404,000	—	—	1,300,000
26.	Stoneham . . . . .	134,000	25,000	—	800,000
27.	Greenfield . . . . .	—	—	—	900,000
28.	Shrewsbury . . . . .	2,600,000	—	—	400,000
29.	Southbridge . . . . .	—	—	—	1,100,000
30.	Stoughton . . . . .	—	—	—	500,000
31.	Tewksbury . . . . .	1,820,000	132,000	—	300,000
32.	Andover . . . . .	—	—	—	—
33.	Milford . . . . .	—	—	—	450,000
34.	Agawam . . . . .	125,000	—	—	800,000
35.	Hingham . . . . .	1,030,000	—	—	400,000
36.	Chelmsford . . . . .	490,000	—	18,000	500,000
37.	South Hadley . . . . .	—	—	—	150,000
38.	Ayer . . . . .	1,755,000	18,500	130,000	—
39.	North Attleborough . . . . .	—	25,000	—	—
40.	Dartmouth . . . . .	—	75,000	—	550,000
41.	Plymouth . . . . .	—	—	—	700,000
42.	Fairhaven . . . . .	—	—	—	200,000
43.	Walpole . . . . .	150,000	—	—	—
44.	Auburn . . . . .	—	—	—	650,000
45.	Bourne . . . . .	275,000	—	30,000	400,000
46.	Ludlow . . . . .	—	—	—	300,000
47.	Amherst . . . . .	120,000	150,000	—	200,000
48.	Webster . . . . .	35,419	—	—	300,000
49.	Dracut . . . . .	700,000	—	—	600,000
50.	Barnstable . . . . .	900,000	—	—	1,200,000
51.	Swampscott . . . . .	795,000	—	—	900,000
52.	Rockland . . . . .	—	100,000	—	600,000
53.	Falmouth . . . . .	1,735,000	—	—	600,000
54.	Burlington . . . . .	1,135,050	—	—	600,000
55.	Clinton . . . . .	—	—	—	300,000
56.	Canton . . . . .	1,356,000	—	—	700,000
57.	Concord . . . . .	478,900	—	20,000	300,000
58.	Wilmington . . . . .	108,175	86,000	150,000	1,000,000
59.	Adams . . . . .	—	—	—	430,000
60.	Easthampton . . . . .	—	100,000	—	—
61.	Somerset . . . . .	—	—	—	200,000
62.	Athol . . . . .	—	—	—	150,000
63.	Scituate . . . . .	956,590	125,000	150,000	1,300,000
64.	Middleborough . . . . .	394,000	—	—	—

*Classified by Character of Obligation*

	Highway Re- imbursement and Airport Grant Loans	Paid				Highway Re- imbursement and Airport Grant Loans
		General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	
1.	-	\$427,000	\$6,000	-	\$2,600,000	-
2.	-	430,000	-	-	2,600,000	-
3.	-	939,000	70,000	-	-	-
4.	-	665,000	120,000	-	-	-
5.	-	420,000	-	-	1,700,000	-
6.	-	513,000	306,000	-	1,500,000	-
7.	\$81,450	622,400	80,000	-	2,000,000	\$21,000
8.	-	-	-	-	-	-
9.	-	125,000	47,000	-	700,000	-
10.	-	741,000	104,000	-	5,500,000	-
11.	-	145,000	-	-	1,600,000	-
12.	-	402,000	-	\$100,000	900,000	-
13.	-	664,000	30,000	150,000	1,000,000	-
14.	-	370,000	85,000	-	1,600,000	-
15.	-	187,000	84,000	-	-	-
16.	3,000	400,000	94,000	-	500,000	33,750
17.	-	446,000	-	-	500,000	-
18.	-	345,500	115,000	154,000	650,000	-
19.	-	343,000	14,000	-	1,250,000	-
20.	-	30,000	10,000	-	950,000	-
21.	-	275,000	20,000	-	900,000	-
22.	-	280,000	122,000	-	700,000	-
23.	-	381,000	42,000	50,000	1,000,000	-
24.	-	436,000	35,000	-	400,000	-
25.	-	230,000	86,000	-	1,300,000	-
26.	-	234,000	55,000	-	800,000	-
27.	-	194,000	10,000	-	900,000	-
28.	-	195,000	25,000	-	400,000	-
29.	-	77,000	10,000	-	1,100,000	25,000
30.	-	327,500	47,000	-	500,000	-
31.	-	151,000	64,000	-	300,000	-
32.	-	274,000	20,000	-	-	-
33.	-	72,000	-	-	450,000	-
34.	-	285,000	-	-	800,000	-
35.	-	300,000	10,000	-	400,000	-
36.	40,650	286,000	-	18,000	500,000	38,100
37.	-	226,000	-	-	150,000	21,000
38.	-	41,000	3,000	130,000	-	-
39.	-	195,000	60,000	-	-	-
40.	-	215,000	47,000	-	550,000	-
41.	-	79,000	27,000	-	700,000	-
42.	-	142,000	9,800	-	200,000	-
43.	-	210,000	-	-	-	-
44.	-	260,000	-	-	650,000	-
45.	-	120,000	-	30,000	400,000	-
46.	-	183,000	-	-	300,000	-
47.	38,000	62,000	40,000	-	200,000	6,000
48.	30,000	105,000	-	-	300,000	30,000
49.	-	110,000	-	-	600,000	-
50.	30,500	265,000	26,000	-	1,200,000	8,000
51.	-	206,000	40,000	-	900,000	-
52.	22,750	190,000	19,000	-	600,000	20,500
53.	-	208,000	77,800	-	600,000	-
54.	56,250	328,500	-	-	600,000	50,400
55.	-	110,000	68,400	-	300,000	-
56.	-	296,000	70,000	-	700,000	-
57.	-	182,000	76,700	20,000	300,000	-
58.	47,575	305,000	46,400	150,000	1,000,000	63,325
59.	-	92,000	-	-	430,000	-
60.	-	90,000	8,000	-	-	-
61.	-	115,000	30,000	-	200,000	-
62.	-	12,000	20,000	-	150,000	-
63.	40,000	274,000	12,000	150,000	1,300,000	-
64.	-	116,000	51,500	-	-	-

TABLE II. — *Debt Transactions for 1962*

	TOWNS (Population over 10,000)	ISSUED			
		General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans
65.	Bedford . . . .	\$100,000	\$90,000	—	\$600,000
66.	North Andover . . . .	1,443,000	195,000	—	400,000
67.	Northbridge . . . .	—	—	—	100,000
68.	Amesbury . . . .	—	135,000	—	100,000
69.	Grafton . . . .	1,200,000	—	—	200,000
70.	Abington . . . .	2,460,000	116,000	—	—
71.	Longmeadow . . . .	—	—	—	500,000
72.	Franklin . . . .	—	—	—	200,000
73.	Whitman . . . .	—	—	—	400,000
74.	Wayland . . . .	—	—	—	400,000
75.	Palmer . . . .	900,000	—	—	—
76.	Westwood . . . .	530,000	—	—	500,000
77.	East Longmeadow . . . .	—	—	\$895,000	700,000
78.	Bridgewater . . . .	—	18,000	—	300,000
79.	Foxborough . . . .	—	—	—	—
80.	Holden . . . .	20,000	—	—	450,000
81.	Holbrook . . . .	6,144	57,450	—	200,000
82.	Sharon . . . .	670,000	17,000	—	300,000
82 Towns . . . .		\$40,219,278	\$2,269,950	\$1,847,000	\$53,680,000

*Classified by Character of Obligation — Concluded*

		PAID				
	Highway Reimbursement and Airport Grant Loans	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	Highway Reimbursement and Airport Grant Loans
65.	—	\$214,000	\$15,000	—	\$600,000	—
66.	—	145,000	29,000	—	400,000	—
67.	—	47,750	—	—	100,000	—
68.	—	45,000	14,000	—	100,000	—
69.	—	63,000	—	—	200,000	—
70.	—	106,000	14,000	—	—	—
71.	—	310,000	—	—	500,000	—
72.	\$20,000	140,000	15,000	—	200,000	—
73.	—	43,000	—	—	400,000	—
74.	—	269,000	23,500	—	400,000	—
75.	—	—	—	—	—	—
76.	—	235,000	—	—	500,000	—
77.	—	270,000	20,000	\$400,000	700,000	—
78.	—	50,000	36,000	—	300,000	—
79.	—	215,000	30,000	—	—	—
80.	12,000	115,000	55,000	—	450,000	\$29,000
81.	—	155,000	35,000	—	200,000	—
82.	46,500	215,000	10,000	—	300,000	22,500
	<b>\$468,675</b>	<b>\$19,587,650</b>	<b>\$2,740,100</b>	<b>\$1,352,000</b>	<b>\$53,680,000</b>	<b>\$368,575</b>





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FALL RIVER . . . . .	15	22-23
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Andover . . . . .	31	40-41	Milton . . . . .	27	40-41
Arlington . . . . .	26	40-41	Natick . . . . .	27	40-41
Athol . . . . .	36	40-41	Needham . . . . .	28	40-41
Auburn . . . . .	33	40-41	North Andover . . . . .	37	42-43
Ayer . . . . .	32	40-41	North Attleborough . . . . .	32	40-41
Barnstable . . . . .	34	40-41	Northbridge . . . . .	37	42-43
Bedford . . . . .	36	42-43	Norwood . . . . .	28	40-41
Belmont . . . . .	27	40-41	Palmer . . . . .	38	42-43
Billerica . . . . .	30	40-41	Plymouth . . . . .	32	40-41
Bourne . . . . .	33	40-41	Randolph . . . . .	29	40-41
Braintree . . . . .	27	40-41	Reading . . . . .	29	40-41
Bridgewater . . . . .	39	42-43	Rockland . . . . .	34	40-41
Brookline . . . . .	26	40-41	Saugus . . . . .	29	40-41
Burlington . . . . .	35	40-41	Scituate . . . . .	36	40-41
Canton . . . . .	35	40-41	Sharon . . . . .	39	42-43
Chelmsford . . . . .	31	40-41	Shrewsbury . . . . .	30	40-41
Clinton . . . . .	35	40-41	Somerset . . . . .	36	40-41
Concord . . . . .	35	40-41	Southbridge . . . . .	30	40-41
Danvers . . . . .	29	40-41	South Hadley . . . . .	32	40-41
Dartmouth . . . . .	32	40-41	Stoneham . . . . .	30	40-41
Dedham . . . . .	28	40-41	Stoughton . . . . .	31	40-41
Dracut . . . . .	34	40-41	Swampscott . . . . .	34	40-41
Easthampton . . . . .	35	40-41	Tewksbury . . . . .	31	40-41
East Longmeadow . . . . .	38	42-43	Wakefield . . . . .	28	40-41
Fairhaven . . . . .	33	40-41	Walpole . . . . .	33	40-41
Falmouth . . . . .	34	40-41	Watertown . . . . .	26	40-41
Foxborough . . . . .	39	42-43	Wayland . . . . .	38	42-43
Frammingham . . . . .	26	40-41	Webster . . . . .	33	40-41
Franklin . . . . .	37	42-43	Wellesley . . . . .	27	40-41
Grafton . . . . .	37	42-43	West Springfield . . . . .	28	40-41
Greenfield . . . . .	30	40-41	Westwood . . . . .	38	42-43
Hingham . . . . .	31	40-41	Weymouth . . . . .	26	40-41
Holbrook . . . . .	39	42-43	Whitman . . . . .	38	42-43
Holden . . . . .	39	42-43	Wilmington . . . . .	35	40-41
Lexington . . . . .	27	40-41	Winchester . . . . .	29	40-41
Longmeadow . . . . .	37	42-43	Winthrop . . . . .	29	40-41









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*The Commonwealth of Massachusetts*

DEPARTMENT OF CORPORATIONS AND TAXATION

BUREAU OF ACCOUNTS

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FORTY-NINTH REPORT

ON THE

STATISTICS OF MUNICIPAL FINANCES

FOR THE YEAR ENDING DECEMBER 31, 1963

---

BY

THE COMMISSIONER OF CORPORATIONS AND TAXATION

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## The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION,

BOSTON, NOVEMBER 8, 1966

As Commissioner of Corporations and Taxation, I submit herewith the Forty-ninth report on the Statistics of Municipal Finances of the cities and towns of the Commonwealth for the financial year 1963.

This report was prepared under the direction of Arthur H. MacKinnon, Director of Accounts, presenting data relative to the finances of the municipalities of the Commonwealth having a population of 10,000 or over and statistics relating to the debt of all cities and towns on December 31, 1963. The tabulations were compiled from returns made by city and town officials.

GUY J. RIZZOTTO

*Commissioner of Corporations and Taxation*



**The Commonwealth of Massachusetts**

**REPORT ON THE STATISTICS OF  
MUNICIPAL FINANCES — 1963**

HON. GUY J. RIZZOTTO, *Commissioner of Corporations and Taxation,*  
*Boston*

SIR:—

I submit herewith the Forty-ninth Report on the Statistics of Municipal Finances. The information presented is gathered from the classified receipts and expenditures for the year 1963 returned by the accounting officers of cities and towns on schedules furnished by the Director of Accounts in accordance with Section 43 of Chapter 44 of the General Laws. These returns are edited in the office by comparison with printed reports of the cities and towns and the audits made by the Bureau of Accounts.

The body of the report is divided into two parts: — Part I, 39 Cities, and Part II, 82 Towns having a population over 10,000. Each group is arranged in order of the population established by the Federal census of 1960.

Tables are presented in each group reporting the revenue and non-revenue receipts and expenditures in the year 1963, Table I, and the detail of debt issued and paid, Table II. The totals in Table II differ from the totals shown under indebtedness in Table I because premiums are included in the receipts, and payments for metropolitan district debt are included in Table I.

The terms "revenue" and "non-revenue" are used in the sense defined in Chapter 44 of the General Laws as amended by Chapter 358 of the Acts of 1946. "Revenue" is defined as receipts from (1) the exercise of governmental power of taxation and police control; (2) donations, gifts, grants, and subvention for governmental use; (3) performing services for compensation and from the operation and management of productive enterprises, investments, and properties of government. "Non-revenue" receipts consist of receipts from the sale or disposal of capital assets, from loans, refunds, and various temporary transactions.

The term "outlays" represents expenditures for purchase of land, construction of permanent improvements, and purchases of additional equipment which may be expected to last over a period of years, regardless of whether the appropriation was made from loans, grants, or taxation.

**DEBT**

The total funded debt issued by the 39 cities and 312 towns in the commonwealth in 1961, 1962, and 1963, classified by purpose, is shown in the table on page 3.

The net funded debt outstanding on December 31, 1963 for all cities and towns and the ratio of this debt to valuation is shown on pages 4-11.

The total assessed valuation, net funded debt, and ratio of net debt to valuation for all cities and towns for selected years since 1910 is shown on page 12.

The total gross debt, sinking funds held, and net debt for all cities and towns, classified as to general and enterprise purposes, for selected years since 1910, is shown on page 12.

**CERTIFICATION OF NOTES**

The number of notes certified for towns, counties, and districts by this Bureau in 1963 was 3,519 representing a total value of \$130,544,014. Of this number 1,541 notes representing a value of \$122,775,258 were for temporary loans, and 1,978 notes representing a value of \$7,768,756 were for funded debt.

## CONCLUSION

The office continues to serve the public by giving statistical presentations of the cost of government, by the certification of notes for towns, counties, and districts; and by the auditing of municipal, county, and district accounts, and the installation of accounting systems. The director and assistant directors give advice and information regarding the duties of financial officers of the municipalities, and give assistance to them in regard to the financial problems of the municipalities when requested.

More detailed statistical compilations relative to receipts and payments, tax rates, debt authorizations and issues, outstanding debt, and other related matters are frequently requested and gladly furnished.

Respectfully submitted,

ARTHUR H. MACKINNON  
*Director of Accounts*

BOSTON  
NOVEMBER 8, 1966

*Purposes of Funded Debt Issued in 1961, 1962, and 1963*

	1961	1962	1963
Highways and Bridges . . . . .	\$7,306,000	\$5,907,144	\$5,736,500
Sewers, Surface Drainage . . . . .	9,942,800	14,561,200	18,762,000
Dredging, Shore Protection . . . . .	775,000	-	-
School Buildings . . . . .	56,206,800	59,898,040	71,360,456
Land and Buildings (other than schools) . . . . .	5,676,000	8,656,500	4,605,500
Building Remodeling . . . . .	2,818,000	3,469,000	3,306,455
Departmental Equipment . . . . .	1,812,957	3,875,666	1,113,440
Traffic Signals . . . . .	33,000	-	-
Municipal Relief . . . . .	-	501,000	955,000
Final Judgment . . . . .	-	45,419	87,867
Emergency . . . . .	103,500	-	40,000
Off-Street Parking . . . . .	779,000	420,000	3,288,000
Funding . . . . .	200,000	-	236,000
Insurance Premium . . . . .	-	200,000	-
Electric . . . . .	185,000	1,230,000	708,000
Water . . . . .	15,436,775	8,887,904	7,666,780
Airport . . . . .	430,000	230,000	250,000
Recreation . . . . .	150,000	135,000	934,500
Swimming Pool . . . . .	-	115,000	-
Flood Protection . . . . .	500,000	350,000	-
Urban Redevelopment . . . . .	680,000	1,804,000	978,000
Harbor Development . . . . .	500,000	-	375,000
Stream Clearance . . . . .	-	500,000	83,000
Incinerator . . . . .	-	913,000	-
	\$103,534,832	\$111,698,873	\$120,486,498

*Net Debt, December 31, 1963, and Ratio of Net Debt to Valuation: Cities.*

CITIES.	Population, 1960	Valuation, 1963, including Motor Vehicles	NET DEBT, DECEMBER 31, 1963			RATIO OF NET DEBT TO VALUATION				
			GENERAL DEBT			Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise	Total
			Inside Limit	Outside Limit	Total					
ATTLEBORO	27,118	\$62,966,833	\$1,292,000	\$4,934,750	\$1,540,000	\$7,766,750	9.89	2.44	12.33	
BEVERLY	36,108	70,552,501	4,543,000	4,618,000	1,470,000	7,631,000	8.73	2.09	10.82	
BOSTON	697,197	1,566,370,700	47,744,813	47,653,639	—	95,398,452	6.09	—	6.09	
BROCKTON	72,813	151,371,285	2,205,000	8,145,000	2,978,000	13,328,000	6.84	1.96	8.80	
CAMBRIDGE	107,716	279,666,905	439,000	6,835,000	320,000	7,594,000	2.60	0.12	2.72	
CHELSEA	33,749	55,959,126	310,000	3,100,000	—	1,126,000	2.01	—	2.01	
CHICOOPEE	61,553	93,033,545	1,395,000	6,303,000	1,493,500	7,796,500	6.77	1.61	8.38	
EVERETT	43,544	142,885,848	2,205,000	—	—	2,205,000	1.54	—	1.54	
FALL RIVER	99,942	143,594,624	2,622,000	2,695,000	5,317,000	5,317,000	3.70	0.36	4.06	
FITCHBURG	43,021	84,461,844	823,000	2,855,000	2,163,000	5,832,000	4.36	2.56	6.92	
GARDNER	19,038	38,150,105	663,000	560,000	1,223,000	1,351,000	3.21	0.33	3.54	
GLOUCESTER	25,789	63,913,210	525,000	1,105,000	1,630,000	2,361,000	2.55	1.14	3.69	
HAVERHILL	46,346	91,878,408	1,106,000	5,854,000	6,960,000	7,150,000	7.57	0.21	7.78	
HOLYOKE	52,689	115,704,753	2,003,000	9,962,000	11,965,000	20,677,000	10.34	7.53	17.87	
LAWRENCE	70,933	110,798,232	2,272,000	3,047,000	5,319,000	6,712,000	4.80	1.26	6.06	
LEOMINSTER	97,929	152,268,896	1,019,000	4,568,000	5,587,000	6,827,000	9.78	2.17	11.95	
LOWELL	92,107	167,888,745	5,263,000	5,263,000	10,729,000	13,200,000	7.05	1.62	8.67	
LYNN	94,478	167,888,745	3,476,000	5,463,000	8,939,000	9,042,000	5.33	0.06	5.39	
MALDEN	57,676	112,808,801	3,476,000	5,696,000	7,041,000	7,091,000	6.24	0.05	6.29	
MARLBOROUGH	18,819	36,140,526	1,345,000	4,305,000	5,142,000	6,541,000	14.23	3.87	18.10	
MEDFORD	64,971	134,520,699	837,000	4,305,000	5,142,000	6,541,000	2.45	—	2.45	
MELROSE	29,619	64,400,029	780,000	525,000	3,297,000	780,000	1.21	—	1.21	
NEW BEDFORD	102,477	176,385,889	4,276,734	3,952,000	8,231,734	10,279,734	4.67	1.16	5.83	
NEWBURYPORT	14,004	32,640,062	110,000	1,585,000	1,695,000	1,948,000	5.19	0.78	5.97	
NEWTON	92,384	323,469,943	6,404,000	8,354,000	15,358,000	15,353,000	4.75	0.05	4.80	
NORTH ADAMS	19,905	36,147,746	491,600	380,000	871,600	1,338,500	2.71	1.29	3.70	
NORTHAMPTON	30,058	48,940,243	342,000	2,460,000	2,802,000	2,862,000	6.00	0.12	5.85	
PEABODY	32,202	74,712,187	1,060,000	5,399,000	6,459,000	8,556,500	7.99	1.65	9.64	
PITTSFIELD	57,879	145,628,318	10,690,000	10,690,000	11,640,000	14,040,000	7.99	1.65	9.64	
QUINCY	87,409	208,060,513	7,950,000	3,798,000	11,675,000	20,000	5.38	0.03	5.41	
REVERE	40,080	80,366,669	1,730,000	600,000	2,330,000	2,560,000	2.90	0.29	3.19	
SALEM	39,211	108,555,175	1,390,000	665,000	2,055,000	3,845,000	1.89	1.65	3.54	
SOMERVILLE	94,697	152,639,098	2,707,000	665,000	3,183,000	3,183,000	2.05	0.04	2.09	
SPRINGFIELD	174,463	589,030,671	15,418,000	11,288,000	10,053,000	36,759,000	4.53	1.71	6.24	
TAUNTON	41,132	59,758,361	800,000	4,600,000	26,706,000	4,975,000	2.11	6.22	8.33	
WALTHAM	55,413	152,878,898	4,632,000	8,311,000	12,943,000	13,189,000	8.47	0.16	8.63	
WESTFIELD	26,302	61,693,709	1,097,000	3,942,000	5,039,000	5,871,000	8.17	1.35	9.52	
WORCEN	31,214	73,368,526	1,080,000	10,026,000	11,106,000	11,881,000	15.14	1.05	16.19	
WORCESTER	186,587	415,744,358	13,112,000	20,531,000	33,643,000	37,168,000	8.09	0.85	8.94	
39 Cities	2,948,572	\$6,534,464,346	\$145,446,147	\$223,552,389	\$55,684,900	\$424,683,436	5.65	0.85	6.50	

<sup>1</sup> Less than one one-hundredth of one per cent.



*Net Debt, December 31, 1963, and Ratio of Net Debt to Valuation: Towns over 5,000 Population.*

Towns. (Over 5,000 Population)	Population, 1960	Valuation, 1963, including Motor Vehicles	NET DEBT, DECEMBER 31, 1963			RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise
			Inside Limit	Outside Limit				
Abington	10,607	\$38,564,516	\$165,000	\$3,245,000	\$198,000	\$3,608,000	8.84	0.52
Acton	7,238	19,334,369	266,000	510,000	—	776,000	4.01	—
Acushnet	5,755	6,884,280	98,000	340,000	18,000	456,000	6.36	0.26
Adams	12,391	15,621,967	1,229,000	200,000	—	454,000	2.91	—
Agawam	15,718	38,456,982	1,129,000	200,000	—	2,974,000	7.73	—
Amesbury	10,787	28,677,204	10,000	40,000	185,000	235,000	0.17	0.65
Amherst	13,718	19,411,775	659,000	35,000	455,000	1,149,000	3.58	0.82
Andover	15,878	105,054,723	1,495,000	3,245,000	135,000	3,965,000	3.77	0.13
Arlington	49,953	107,096,528	1,495,000	2,470,000	—	3,965,000	3.70	—
Ashland	7,779	34,698,620	176,000	2,273,000	128,000	2,577,000	7.43	0.37
Athol	11,637	16,903,269	43,000	—	66,000	109,000	0.25	0.39
Auburn	14,047	30,464,109	377,000	1,860,000	—	2,237,000	7.34	—
Ayer	14,927	9,191,313	60,000	1,475,000	26,800	1,564,800	16.73	0.29
Barnstable	13,465	70,960,917	985,000	3,440,000	88,000	4,513,000	6.24	0.12
Bedford	10,969	32,906,587	525,000	5,674,450	327,000	6,526,450	18.84	0.99
Belchertown	5,186	8,699,457	93,000	1,029,000	—	1,122,000	12.90	—
Bellingham	6,774	14,094,241	159,500	1,480,000	120,000	1,759,500	11.63	0.85
Belmont	28,715	86,609,839	1,320,000	—	—	1,320,000	1.52	—
Billerica	17,867	32,853,179	530,000	1,847,000	729,000	3,106,000	7.23	2.22
Blackstone	5,130	4,734,209	36,240	—	309,530	345,770	0.76	6.54
Bourne	14,110	26,684,213	361,000	1,470,000	1,831,000	—	6.86	—
Braintree	31,069	81,862,595	2,735,000	3,828,000	4,108,000	10,671,000	8.02	5.02
Bridgewater	10,276	31,158,246	70,000	245,000	58,000	373,000	1.01	0.19
Brookline	54,044	244,416,408	5,574,000	985,000	—	6,559,000	2.68	—
Burlington	12,852	43,722,349	787,050	4,195,000	—	4,982,050	11.39	—
Canton	12,771	31,444,049	907,000	3,036,000	137,000	4,080,000	12.54	0.44
Chelsea	15,130	35,445,638	814,000	3,063,000	—	3,879,000	10.94	—
Clinton	12,848	17,281,420	447,000	1,470,000	837,600	2,754,600	11.09	4.85
Cohasset	5,840	19,241,186	429,000	1,087,000	218,000	1,734,000	7.88	1.13
Concord	12,517	33,412,982	609,000	1,308,000	360,700	2,277,700	5.74	1.08
Dalton	6,336	29,140,510	53,500	1,202,000	—	1,255,500	4.31	—
Danvers	14,926	44,548,907	1,681,000	2,433,000	926,000	5,048,000	9.25	2.08
Dartmouth	14,907	32,194,131	513,000	1,590,000	586,000	2,691,000	6.55	1.83
Deerham	23,869	67,269,040	3,016,617	7,815,000	—	5,662,617	8.41	—
Dracut	13,674	20,854,148	260,000	1,055,000	—	2,075,000	9.95	—
Dudley	6,510	14,787,173	260,000	1,315,000	73,000	1,388,000	8.89	0.50
East Bridgewater	6,139	27,076,034	390,000	1,320,000	100,000	1,420,000	4.87	0.37
Easthampton	12,326	23,819,165	700,000	900,000	90,000	1,690,000	6.72	0.38
East Longmeadow	10,294	68,700,420	785,000	2,730,000	20,000	3,515,000	5.12	0.03
Easton	9,078	14,721,402	176,000	2,172,000	580,000	2,822,000	15.91	3.94
Fairhaven	14,339	21,064,962	720,000	800,000	42,200	1,562,200	7.22	0.20

*Net Debt, December 31, 1963, and Ratio of Net Debt to Valuation: Towns over 5,000 Population — Concluded.*

TOWNS, (Over 5,000 Population)	Population, 1960	Valuation, 1963 including Motor Vehicles	NET DEBT, DECEMBER 31, 1963			RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise
			Inside Limit	Outside Limit				
Falmouth . . . . .	13,037	\$64,021,972	\$1,553,000	\$1,075,000	\$602,700	\$3,230,700	4.11	0.94
Foxborough . . . . .	10,136	42,272,813	930,000	1,230,000	—	2,160,000	5.11	0.84
Franklinham . . . . .	44,526	134,033,399	3,908,000	10,875,000	1,174,000	15,937,000	11.03	0.87
Franklin . . . . .	10,530	22,926,320	504,000	1,579,000	50,000	2,133,000	9.08	0.22
Grafton . . . . .	10,627	13,900,039	146,000	1,630,000	—	1,776,000	12.78	—
Great Barrington . . . . .	6,624	14,679,907	120,000	—	—	120,000	0.82	0.82
Greenfield . . . . .	17,690	81,693,024	1,322,000	1,025,000	—	2,347,000	2.87	—
Hamilton . . . . .	5,488	13,471,983	325,000	433,000	—	833,000	5.63	0.55
Hanover . . . . .	5,923	12,959,099	45,000	1,643,000	75,000	1,788,000	13.03	0.77
Hingham . . . . .	15,378	95,377,831	1,125,000	3,168,000	100,000	4,393,000	4.50	0.76
Holbrook . . . . .	10,104	46,931,002	516,000	1,685,000	60,000	2,547,000	4.69	0.74
Holden . . . . .	10,177	16,204,606	225,000	720,000	346,000	1,305,000	5.83	2.25
Holliston . . . . .	6,222	13,546,727	176,000	2,055,000	301,000	2,532,000	16.47	2.22
Hudson . . . . .	9,666	14,934,090	362,000	1,555,000	361,000	2,878,000	12.84	6.43
Hull . . . . .	7,055	46,521,239	696,000	1,315,000	—	2,011,000	4.32	—
Ipwich . . . . .	8,544	16,528,156	410,500	1,713,000	773,000	2,896,500	12.85	4.67
Lee . . . . .	5,271	14,776,385	—	1,210,000	89,600	1,299,600	6.41	0.61
Leicester . . . . .	8,177	16,494,175	42,000	1,015,000	—	1,057,000	6.31	—
Lexington . . . . .	27,691	180,149,055	2,367,000	8,519,000	607,000	11,493,000	6.01	0.34
Lincoln . . . . .	5,613	11,220,235	202,000	1,411,000	40,000	1,653,000	14.37	0.36
Littleton . . . . .	5,109	10,446,582	40,000	1,180,000	—	1,332,500	11.30	1.46
Longmeadow . . . . .	10,565	87,386,092	1,065,000	3,842,000	152,500	4,907,000	5.62	—
Ludlow . . . . .	13,805	60,339,302	724,000	2,050,000	—	2,774,000	4.60	—
Lunenburg . . . . .	6,334	13,757,946	681,000	681,000	—	1,362,000	5.44	—
Lynnfield . . . . .	8,398	29,850,534	1,105,000	3,069,000	—	4,174,000	13.95	—
Mansfield . . . . .	7,773	30,564,579	1,173,000	592,000	30,000	1,795,000	2.50	0.10
Marblehead . . . . .	18,521	55,963,759	2,550,000	895,000	330,000	4,075,000	6.69	0.59
Marshfield . . . . .	6,748	29,913,547	322,000	3,877,000	375,000	4,574,000	14.04	1.25
Maynard . . . . .	7,695	40,945,931	549,000	1,895,000	111,000	2,546,000	5.95	0.27
Medford . . . . .	6,021	30,082,609	138,000	2,032,000	108,000	2,278,000	7.21	0.35
Medway . . . . .	5,168	11,493,207	55,000	1,530,000	6,000	1,591,000	13.79	0.05
Methuen . . . . .	28,114	47,463,967	803,000	2,050,000	—	3,440,000	6.02	1.23
Middleborough . . . . .	11,065	17,582,768	751,000	800,000	27,500	1,578,500	7.68	7.84
Milford . . . . .	15,749	24,302,955	486,000	360,000	—	846,000	3.48	—
Millbury . . . . .	6,423	12,640,637	46,000	935,000	—	981,000	7.76	—
Milton . . . . .	26,375	73,030,102	906,000	1,590,000	—	2,496,000	3.42	—
Monson . . . . .	7,112	8,417,973	—	—	—	—	—	—
Montague . . . . .	7,826	14,250,786	263,000	1,012,000	5,000	1,280,000	8.94	0.04
Natick . . . . .	28,831	167,471,135	610,800	4,987,200	167,000	5,765,000	3.55	0.11
Needham . . . . .	25,793	97,802,719	1,269,000	5,610,000	—	6,879,000	7.05	—
North Andover . . . . .	10,798	26,809,518	598,000	2,020,000	324,000	2,942,000	9.76	1.21
North Attleborough . . . . .	14,777	24,441,514	525,000	1,870,000	485,000	2,355,000	6.35	1.65
Northborough . . . . .	6,687	21,283,130	60,000	985,000	—	1,045,000	4.91	1.15
Northbridge . . . . .	10,800	12,920,431	169,250	300,000	—	469,250	3.63	—
North Reading . . . . .	8,351	44,528,406	307,000	3,040,000	312,500	3,659,500	7.52	0.70
Norton . . . . .	6,818	9,787,884	37,000	891,000	189,000	1,120,000	9.51	1.93
Norwell . . . . .	5,207	17,503,904	160,000	975,000	185,000	1,320,000	6.56	1.07



Norwood	24,898	66,977,095	1,497,000	870,000	2,367,000	3,030,000	3.53	0.99	4.52
Orange	6,154	8,421,215	16,500	—	16,500	45,500	0.20	0.34	0.54
Oxford	9,282	18,592,510	290,000	448,000	738,000	738,000	3.97	—	3.97
Palmer	10,358	15,786,674	275,000	570,000	845,000	845,000	5.35	—	5.35
Plymouth	14,445	46,189,683	270,000	400,000	670,000	1,285,000	1.45	1.33	2.78
Randolph	18,909	86,436,457	821,000	5,415,000	6,236,000	6,510,000	7.21	0.32	7.53
Reading	19,259	47,598,226	970,000	2,230,000	3,200,000	2,256,000	6.72	2.64	9.36
Rockland	18,669	18,846,709	195,000	1,850,000	2,045,000	2,250,000	10.85	1.09	11.94
Saugus	20,116	46,469,942	1,104,000	1,850,000	2,938,000	2,899,000	6.11	0.13	6.24
Seaboard	8,399	41,864,829	1,734,000	1,734,000	3,900,000	4,048,000	9.32	0.35	9.67
Seekonk	10,070	24,247,743	438,000	2,780,000	3,662,000	862,000	3.55	—	3.55
Sharon	10,070	29,049,060	666,250	2,595,000	3,261,250	3,291,250	11.23	0.10	11.33
Shirley	5,202	3,375,326	320,000	320,000	3,200,000	3,200,000	8.05	—	8.05
Shrewsbury	16,192	37,190,744	300,000	5,885,000	6,185,000	6,335,000	16.63	0.40	17.03
Somerset	12,196	58,092,897	1,180,000	1,755,000	1,355,000	1,970,000	2.33	1.06	3.39
South Hadley	16,523	24,036,945	704,000	340,000	1,044,000	1,054,000	4.34	0.04	4.38
South Haddley	14,956	29,399,739	375,000	2,855,000	3,230,000	3,230,000	10.99	—	10.99
Southwick	5,139	19,955,922	10,000	1,370,000	1,380,000	1,380,000	6.92	—	6.92
Spencer	7,838	8,552,775	15,416	—	15,416	15,416	0.18	—	0.18
Stonham	17,821	40,969,928	807,000	1,245,000	2,052,000	2,417,000	5.25	0.65	5.90
Stoughton	16,328	31,033,864	814,200	2,923,864	3,737,200	3,943,200	12.71	0.67	12.71
Sudbury	7,447	26,317,807	278,400	3,750,000	4,028,400	4,028,400	15.31	—	15.31
Swampscott	13,294	40,865,613	638,000	2,045,000	2,683,000	2,898,000	6.56	0.53	7.09
Swansea	9,916	13,712,545	115,600	1,147,000	1,262,600	1,262,600	9.21	—	9.21
Templeton	5,371	10,139,656	12,000	—	12,000	358,700	0.12	3.42	3.54
Tewksbury	15,902	21,932,461	466,000	3,040,000	3,506,000	4,720,000	15.99	5.53	21.52
Uxbridge	7,789	10,284,798	260,000	260,000	395,000	395,000	3.84	—	3.84
Wakefield	24,295	72,530,636	688,000	3,102,000	3,790,000	4,180,000	5.22	0.54	5.76
Walden	14,088	39,903,052	1,389,000	1,630,000	3,019,000	3,019,000	7.57	—	7.57
Ware	7,517	13,180,847	20,000	625,000	645,000	666,000	4.13	0.16	4.13
Wareham	9,461	25,645,390	290,000	770,000	1,060,000	1,060,000	4.13	—	4.13
Watertown	39,092	93,988,296	2,470,000	625,000	3,095,000	3,095,000	3.29	—	3.29
Wayland	10,444	33,152,411	143,000	3,285,000	3,428,000	3,531,000	10.34	0.31	10.65
Wellesley	13,680	27,333,616	825,000	2,570,000	3,395,000	3,395,000	5.10	—	5.10
Wellesley	26,071	91,090,392	2,294,000	2,570,000	4,864,000	5,014,000	5.34	0.16	5.50
Westborough	9,599	16,503,247	1,950,000	1,950,000	1,950,000	2,001,000	11.87	0.25	12.12
West Boylston	5,526	12,711,968	110,700	1,723,000	1,833,700	1,950,700	11.81	—	11.81
West Bridgewater	5,061	10,933,237	328,000	1,390,000	1,500,700	1,500,700	10.73	0.95	11.68
Weston	8,261	14,052,451	113,600	805,000	918,000	1,196,000	5.54	1.98	8.52
Westport	6,631	45,738,347	357,000	2,175,000	2,532,000	2,584,000	3.09	—	3.09
Westport	15,771,656	297,000	200,000	2,000,000	2,200,000	3,867,000	3.86	0.48	4.34
West Springfield	20,924	86,599,831	2,355,000	1,100,000	3,455,000	3,860,000	8.40	0.29	8.69
Westwood	10,324	31,054,268	702,000	3,723,000	4,427,000	4,427,000	14.26	—	14.26
Weymouth	48,177	143,790,636	5,435,000	6,048,000	12,081,000	12,490,000	2.53	—	2.53
Wilmington	10,455	13,698,653	12,000	553,000	565,000	565,000	2.33	—	2.33
Wilmington	7,357	53,964,994	165,000	690,000	855,000	885,000	1.53	0.11	1.64
Winchester	12,475	38,822,614	120,000	475,000	595,000	685,000	1.53	0.23	1.76
Winchester	12,475	63,614,391	329,000	3,415,000	3,944,000	4,328,400	6.20	0.60	6.80
Winchester	6,237	13,419,835	413,399	1,615,000	1,028,399	1,053,399	7.66	0.26	7.92
Winthrop	19,376	63,858,944	1,600,000	1,450,000	3,050,000	3,295,000	4.78	0.38	5.16
Winthrop	20,303	39,749,964	330,000	—	330,000	330,000	0.83	—	0.83
Wrentham	6,685	21,914,278	218,000	120,000	338,000	535,000	1.54	0.90	2.44
Yarmouth	5,504	31,793,498	661,000	495,000	1,156,000	1,180,000	3.64	3.71	7.35
141 Towns	1,861,593	\$5,484,340,611	\$94,623,522	\$246,533,650	\$341,157,172	\$372,085,202	6.22	0.56	6.78

*Net Debt, December 31, 1963, and Ratio of Net Debt to Valuation: Towns under 5,000 Population.*

TOWNS, (Under 5,000 Population)	Population, 1960	Valuation, 1963, including Motor Vehicles	NET DEBT, DECEMBER 31, 1963			RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise
			Inside Limit	Outside Limit				
Alford	256	\$601,941	—	—	—	\$28,000	0.11	0.27
Asburnham	2,758	7,363,774	\$3,000	\$5,000	—	—	7.64	—
Ashby	1,883	2,407,219	34,000	150,000	—	—	0.61	—
Ashfield	1,131	1,955,829	12,000	—	—	—	21.92	1.85
Avon	4,301	7,573,803	180,000	1,480,000	140,000	1,800,000	2.96	0.31
Barre	3,479	4,551,482	45,000	90,000	—	149,000	6.00	—
Becket	770	2,077,417	21,000	—	—	21,000	1.01	—
Berkley	1,609	5,680,820	1,000	340,000	—	341,000	6.00	—
Berlin	1,742	2,655,268	26,000	42,000	—	68,000	2.56	—
Barnardston	1,370	2,749,772	4,000	40,000	—	44,000	1.60	—
Blandford	636	1,524,674	—	60,000	—	60,000	3.94	—
Bolton	1,264	2,581,982	27,000	45,000	—	72,000	2.79	—
Boxborough	744	1,573,364	—	—	—	—	—	—
Boxford	2,010	5,960,791	—	175,000	—	175,000	2.94	—
Boylston	2,367	10,371,696	3,000	290,000	—	293,000	2.15	—
Brewster	1,236	5,863,395	48,000	—	—	48,000	0.82	—
Brimfield	1,414	5,377,078	—	—	—	—	—	—
Brookfield	1,751	3,346,242	38,500	140,000	—	178,500	5.33	—
Buckland	1,664	3,696,641	18,000	—	—	18,000	0.49	—
Carlisle	1,488	3,546,099	—	455,000	—	455,000	12.83	—
Carver	1,949	4,810,644	56,000	35,000	—	91,000	1.89	—
Charlenton	897	4,022,569	—	—	—	—	—	—
Charlton	3,685	5,981,476	36,000	416,000	—	452,000	7.56	—
Chatham	3,273	29,556,935	340,000	1,240,000	—	1,580,000	5.35	—
Cheshire	2,472	3,398,674	1,000	471,000	—	472,000	13.89	—
Chester	1,155	1,948,042	8,000	—	2,000	10,000	0.41	0.10
Chesterfield	556	1,215,587	4,000	—	—	4,000	0.33	—
Chilmark	238	2,571,439	2,000	—	—	2,000	0.08	—
Clarksburg	1,741	1,570,812	23,000	—	—	23,000	0.08	—
Colrain	1,426	2,623,631	13,000	—	—	13,000	4.33	—
Conway	875	1,448,417	—	—	—	—	2.10	—
Cummington	550	1,181,442	2,000	—	—	2,000	0.07	—
Deerfield	3,338	7,850,992	60,000	42,000	—	68,000	3.89	—
Dennis	3,727	24,416,711	434,200	350,000	—	55,000	2.48	—
Dighton	3,769	6,462,416	48,000	195,000	—	243,000	3.21	—
Douglas	2,559	3,493,712	78,000	192,000	—	270,000	2.63	—
Dover	2,846	10,994,537	—	400,000	—	400,000	4.81	—
Dunstable	824	1,139,211	—	242,000	10,000	242,000	3.64	0.28
Duxbury	4,727	17,032,179	179,000	845,000	1,500	243,500	21.24	0.13
East Brookfield	1,533	2,909,959	31,300	—	228,000	1,252,000	6.00	1.34
Eastham	1,200	7,946,492	72,000	91,000	14,000	136,300	4.20	0.48
Edgartown	1,474	9,157,294	179,000	66,000	—	72,000	0.91	—
						243,000	2.68	—

Egmont	895	2,302,636	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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*Net Debt, December 31, 1963, and Ratio of Net Debt to Valuation: Towns under 5,000 Population — Concluded.*

TOWNS, (Under 5,000 Population)	Population, 1960	Valuation, 1963, including Motor Vehicles	NET DEBT, DECEMBER 31, 1963				RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise	Total
			Inside Limit	Outside Limit					
New Ashford	165	\$279,531	—	\$3,000	—	\$3,000	1.07	—	1.07
New Braintree	509	2,136,526	—	—	—	—	5.04	—	5.04
Newbury	2,519	6,054,156	\$90,000	215,000	—	305,000	0.09	—	0.09
New Marlborough	1,083	6,709,837	6,000	—	—	6,000	10.41	—	10.41
New Salem	397	551,434	7,400	50,000	—	57,400	8.94	0.27	9.21
Norfolk	3,471	5,141,207	12,000	452,000	\$14,000	478,000	2.18	—	2.18
North Brookfield	3,616	14,443,147	—	315,000	—	315,000	0.92	—	0.92
Northfield	2,320	3,576,278	33,000	—	—	33,000	1.44	—	1.44
Oak Bluffs	1,419	8,423,029	—	—	121,600	121,600	1.04	—	1.04
Oakham	524	752,802	7,200	4,000	—	11,200	1.49	—	1.49
Orleans	2,342	32,011,839	274,000	60,000	—	334,000	1.04	5.69	6.73
Otis	473	2,777,017	—	9,000	1,820,000	2,154,000	1.22	—	1.22
Paxton	2,399	5,893,410	137,300	348,000	102,800	588,100	8.23	1.75	9.98
Pelham	805	1,391,399	—	—	—	—	—	—	—
Pembroke	4,919	27,487,687	415,000	—	341,000	756,000	1.51	1.24	2.75
Pepperell	4,336	6,037,764	—	—	30,000	30,000	4.60	0.50	5.10
Peru	197	609,233	14,000	—	—	14,000	—	—	—
Petersham	890	1,984,925	—	—	—	—	0.70	—	0.70
Phillipston	695	1,146,162	4,000	4,000	—	8,000	3.60	—	3.60
Plainfield	237	615,322	—	—	—	—	1.16	—	1.16
Plainville	3,810	6,113,831	70,000	150,000	—	220,000	0.98	0.13	1.11
Plympton	821	4,311,370	14,000	36,000	3,000	50,000	8.02	2.07	10.09
Princeton	1,360	2,307,106	22,600	—	247,000	250,000	1.56	—	1.56
Provincetown	3,389	11,915,221	306,000	649,000	—	1,202,000	3.82	—	3.82
Raynham	4,150	9,496,202	148,000	497,000	—	645,000	3.25	10.00	13.25
Rehoboth	4,953	19,258,670	48,000	252,000	—	300,000	6.28	1.66	7.94
Richmond	890	1,836,960	—	—	—	—	0.90	—	0.90
Rochester	1,559	2,541,700	17,000	80,000	—	97,000	7.26	—	7.26
Rockport	4,616	28,605,834	389,000	540,000	1,000	930,000	10.28	—	10.28
Rowe	231	7,937,353	—	410,000	—	410,000	4.85	—	4.85
Rowley	2,783	10,510,047	—	660,000	174,000	834,000	1.46	—	1.46
Royalston	800	1,172,993	10,500	10,500	—	21,000	14.89	—	14.89
Russell	1,366	3,444,531	40,000	210,000	—	250,000	0.32	—	0.32
Rutland	3,253	8,795,741	144,000	760,000	—	904,000	2.38	—	2.38
Salisbury	3,154	6,870,007	188,000	145,000	—	333,000	0.47	—	0.47
Sandwich	536	1,638,486	24,000	—	—	24,000	—	—	—
Sandwich	2,082	9,435,814	75,000	1,330,000	—	1,405,000	—	—	—
Savoy	277	465,231	—	—	—	—	—	—	—
Shelfield	2,138	4,687,333	15,000	—	—	15,000	—	—	—
Sherburne	1,739	3,524,699	—	385,000	—	385,000	—	—	—
Shutesbury	1,806	16,149,858	—	—	—	—	—	—	—
Shutesbury	265	859,051	4,000	—	—	4,000	—	—	—



	2,192	4,270,510	10,000	305,000	315,000	51,000	366,000	7.38	1.19	8.57
Southampton	.	2,192	10,000	305,000	315,000	51,000	366,000	7.38	1.19	8.57
Southborough	.	3,996	76,000	425,000	499,000	274,000	773,000	5.28	2.90	8.18
Stirling	.	5,697,420	29,000	445,000	474,000	6,000	480,000	8.32	0.10	8.42
Stockbridge	.	15,665,489	80,000	—	80,000	—	80,000	0.51	—	0.51
Stow	.	6,176,586	30,000	299,000	329,000	—	329,000	5.33	—	5.33
Sturbridge	.	5,303,506	79,000	293,000	372,000	—	372,000	6.00	—	6.00
Sunderland	.	3,275,372	29,000	29,000	29,000	—	29,000	0.89	—	0.89
Sutton	.	2,638	8,731,617	280,000	346,500	—	346,500	3.97	—	3.97
Tisbury	.	7,369,090	24,000	—	24,000	—	24,000	0.33	—	0.33
Tolland	.	668,741	—	—	—	—	—	—	—	—
Topsfield	.	3,351	10,473,650	52,000	620,000	131,000	751,000	5.92	1.25	7.17
Townsend	.	3,650	7,030,044	49,000	84,000	4,000	88,000	1.19	0.06	1.25
Truro	.	1,002	5,832,988	50,000	50,000	—	50,000	0.86	—	0.86
Tyngsborough	.	3,302	3,902,658	3,000	339,000	—	342,000	8.76	—	8.76
Tyringham	.	197	1,127,966	—	—	—	—	—	—	—
Upton	.	3,127	5,083,258	14,000	172,000	174,000	360,000	3.66	3.42	7.08
Wales	.	659	1,310,794	—	186,000	—	—	—	—	—
Warren	.	3,383	4,433,158	30,000	475,000	—	505,000	11.39	—	11.39
Warwick	.	426	773,207	1,400	18,000	—	19,400	2.51	—	2.51
Washington	.	290	453,544	1,500	32,000	—	33,500	7.39	—	7.39
Wellfleet	.	1,404	9,890,628	—	—	—	—	—	—	—
Wendell	.	292	621,696	—	—	—	—	—	—	—
Wenham	.	2,768	8,844,451	235,000	205,000	180,000	620,000	4.97	2.04	7.01
West Brookfield	.	2,583	3,218,422	12,000	98,000	15,000	125,000	3.39	0.46	3.85
Westminster	.	4,922	1,379,870	19,700	19,700	—	19,700	1.43	—	1.43
West Newbury	.	1,844	7,970,897	68,000	210,000	365,000	605,000	4.02	6.11	10.13
West Stockbridge	.	1,244	1,788,939	54,000	54,000	10,200	17,000	0.09	0.13	0.22
West Tisbury	.	1,360	2,082,062	6,800	6,800	—	108,000	6.04	—	6.04
Whately	.	1,037	2,133,525	—	—	—	6,800	0.33	—	0.33
Williamsburg	.	2,186	4,903,528	20,000	20,000	3,000	43,900	0.84	0.06	0.90
Windsor	.	384	853,126	2,000	—	—	2,000	0.23	—	0.23
Worthington	.	597	1,523,541	—	—	—	2,000	0.13	—	0.13
<b>171 Towns</b>	<b>.</b>	<b>338,413</b>	<b>\$989,612,108</b>	<b>\$3,111,000</b>	<b>\$42,000,614</b>	<b>\$6,725,150</b>	<b>\$48,725,764</b>	<b>4.24</b>	<b>0.68</b>	<b>4.92</b>

<sup>1</sup> Less than one-hundredth of one per cent.

*Net Debt, December 31, 1963, and Ratio of Net Debt to Valuation: Aggregate.*

	Population, 1960	Valuation, 1963, including Motor Vehicles	NET DEBT, DECEMBER 31, 1963				RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise Total	
			Inside Limit	Outside Limit					Total
39 Cities	2,948,572	\$6,534,464,346	\$145,446,147	\$223,552,389	\$55,684,900	\$124,683,436	5.65	0.85	6.50
141 Towns over 5,000	1,861,593	5,481,340,611	94,623,522	246,533,650	30,928,030	372,085,202	6.22	0.56	6.78
171 Towns under 5,000	338,413	989,612,108	8,889,614	33,111,000	6,725,150	48,725,764	4.24	0.68	4.92
Aggregate	5,148,578	\$13,008,417,065	\$248,959,283	\$503,197,039	\$93,338,080	\$845,494,402	5.78	0.72	6.50



*Net Funded or Fixed Debt and Assessed Valuation.*

YEARS.	ASSESSED VALUATION		NET FUNDED OR FIXED DEBT		Ratio of Net Funded or Fixed Debt to Assessed Valuation
	Amount	Yearly Increase	Amount	Yearly Increase	
1910 . . . . .	\$3,907,892.598	-	\$168,546,115	-	4.31
1920 . . . . .	5,354,086,810	\$450,310,862	190,925,837	\$2,713,047	3.57
1930 . . . . .	7,563,793,886	74,126,826	301,710,107	17,378,305	3.99
1940 . . . . .	6,371,829,918	31,851,047	274,452,834	12,173,136	4.31
1945 . . . . .	6,328,836,936	38,050,730	169,222,846	19,618,452	2.67
1946 . . . . .	6,491,971,971	163,135,035	170,103,891	881,045	2.62
1947 . . . . .	6,551,587,121	359,615,150	186,884,448	16,780,557	2.73
1948 . . . . .	7,185,410,411	333,823,290	215,679,218	28,794,770	3.00
1949 . . . . .	7,584,248,785	398,838,374	228,007,040	12,327,822	3.01
1950 . . . . .	7,815,703,965	231,455,180	261,676,578	33,669,538	3.35
1951 . . . . .	8,181,694,758	365,990,793	291,054,793	29,378,215	3.56
1952 . . . . .	8,296,222,172	114,527,414	337,403,193	46,348,400	4.07
1953 . . . . .	8,560,154,958	263,932,786	382,820,696	45,417,803	4.47
1954 . . . . .	8,854,924,270	294,769,312	434,064,463	51,247,467	4.90
1955 . . . . .	9,167,884,947	312,960,677	488,294,915	54,230,452	5.23
1956 . . . . .	9,417,090,770	249,205,823	518,344,791	30,049,876	5.50
1957 . . . . .	9,769,193,783	352,103,013	572,702,703	54,357,917	5.86
1958 . . . . .	10,129,734,969	360,541,186	645,490,009	72,787,301	6.37
1959 . . . . .	10,362,406,136	232,671,167	671,466,515	25,976,506	6.48
1960 . . . . .	10,705,663,480	343,257,344	714,653,132	43,186,617	6.68
1961 . . . . .	11,437,467,647	731,804,167	751,874,999	37,221,867	6.57
1962 . . . . .	12,271,285,839	833,818,192	797,784,935	45,969,936	6.50
1963 . . . . .	13,008,417,065	737,131,226	845,494,402	47,709,467	6.50

<sup>1</sup> Decrease.

*Aggregate Municipal Indebtedness — General and Enterprise Debt.  
All Municipalities.*

YEARS.	Total General Debt	Sinking Fund	Net General Debt	Percentage of Assessed Valuation	Total Enterprise Debt	Sinking Fund	Net Enterprise Debt	Percentage of Assessed Valuation
1910 . . . . .	\$172,449,046	\$52,204,783	\$120,244,263	3.08	\$66,118,553	\$17,816,701	\$48,301,852	1.23
1920 . . . . .	188,654,061	54,563,198	134,090,863	2.50	75,812,625	18,977,651	56,834,974	1.06
1930 . . . . .	252,066,060	35,267,595	216,798,465	2.87	99,513,493	14,601,851	84,911,642	1.12
1940 . . . . .	198,741,991	11,153,957	187,588,034	2.94	103,007,984	16,143,184	86,864,800	1.36
1945 . . . . .	100,273,599	2,933,728	97,339,871	1.54	103,743,686	33,860,711	71,882,975	1.14
1946 . . . . .	100,449,719	2,513,680	97,936,039	1.51	106,084,261	33,916,409	72,167,852	1.11
1947 . . . . .	113,435,152	2,311,799	111,123,353	1.62	109,683,215	33,927,121	75,761,094	1.11
1948 . . . . .	135,547,568	2,237,974	133,309,594	1.86	115,764,558	33,394,934	82,369,624	1.15
1949 . . . . .	180,865,773	2,223,632	178,642,121	2.36	124,415,837	75,050,919	49,364,918	0.65
1950 . . . . .	209,971,918	1,863,161	208,108,757	2.66	124,315,522	70,747,701	53,567,821	0.66
1952 . . . . .	234,475,639	1,837,627	232,638,012	2.84	127,047,875	68,631,094	58,416,781	0.72
1951 . . . . .	276,643,714	1,813,386	274,830,328	3.31	126,176,256	63,603,391	62,572,865	0.76
1953 . . . . .	313,684,798	1,832,648	311,852,150	3.64	130,857,263	59,792,417	70,966,846	0.83
1954 . . . . .	359,338,468	1,940,223	357,398,245	4.04	136,046,769	59,380,551	76,666,218	0.86
1955 . . . . .	411,225,637	4,510,126	406,715,511	4.44	141,216,400	59,636,995	81,579,405	0.89
1956 . . . . .	442,701,216	7,174,412	435,526,804	4.62	142,576,804	59,758,816	82,817,988	0.88
1957 . . . . .	491,594,572	6,025,807	484,968,765	4.96	143,843,685	56,079,743	87,763,942	0.90
1958 . . . . .	563,515,115	5,363,030	558,152,085	5.51	143,363,293	56,225,369	87,137,924	0.86
1959 . . . . .	589,030,828	3,910,583	585,120,245	5.65	139,653,254	53,306,984	86,346,270	0.83
1960 . . . . .	631,509,977	2,875,095	628,634,882	5.87	136,951,947	50,933,697	86,018,250	0.81
1961 . . . . .	660,492,854	1,906,229	658,586,625	5.76	142,063,479	48,775,105	93,288,374	0.81
1962 . . . . .	704,437,807	940,076	703,497,731	5.73	141,126,351	46,838,647	94,287,704	0.77
1963 . . . . .	752,440,869	284,547	752,156,322	5.78	138,944,001	45,605,921	93,338,080	0.72

PART I



CITIES

TABLE I. — *Summary of Financial Transactions. Cities*

	POPULATION	Boston 697,197	Worcester 186,587	Springfield 174,463	Cambridge 107,716	New Bedford 102,477
<b>RECEIPTS</b>						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll	\$127,038,332	\$27,198,223	\$24,548,269	\$17,737,213	\$10,890,004
5	Corporation and income	17,850,768	4,807,620	4,215,628	2,350,662	2,640,488
6	Licenses and permits	2,680,771	292,783	227,512	319,167	161,053
7	Fines and forfeits	1,611,500	95,776	135,782	237,309	15,602
8	Grants and gifts	31,208,552	6,587,705	6,208,259	2,775,929	4,302,073
9	All other	1,278,006	26,098	11,286	7,550	17,371
10	Commercial					
11	Special assessments	277,145	248,918	248,263	11,747	36,734
12	Privileges	8,476,252	2,894,453	3,598,732	1,368,774	1,372,418
13	Departmental	33,047,017	9,599,471	7,091,099	3,732,701	2,809,229
14	Public service enterprises	8,929,222	2,153,972	2,771,568	1,325,355	794,844
15	Cemeteries	494,996	155,040	—	60,786	80,893
16	Interest	2,189,490	196,554	217,010	43,943	13,145
17	NON-REVENUE					
18	Offsets to outlays	866,680	178,518	300,823	502,738	306,101
19	Municipal indebtedness					
20	Funded debt	8,650,000	8,600,000	2,300,000	—	1,005,000
21	All other	31,422,371	16,850,591	15,190,012	6,000,000	3,538,509
22	Refunds	3,399,414	304,119	1,216,308	286,153	147,577
23	Agency, trust, and investment	37,365,292	7,582,248	24,503,323	3,925,893	3,204,199
24	TOTAL RECEIPTS	316,785,808	87,772,089	92,783,874	40,685,920	31,335,240
25	Balance on hand	37,515,288	13,259,660	9,563,433	5,060,033	1,778,839
26	TOTAL	\$354,301,096	\$101,031,749	\$102,347,307	\$45,745,953	\$33,114,079
<b>PAYMENTS</b>						
27	Maintenance					
28	Departmental					
29	General government	\$4,561,974	\$1,782,955	\$1,242,212	\$1,423,425	\$578,033
30	Public safety	32,703,152	5,411,868	5,381,241	3,855,380	3,100,109
31	Health and sanitation	11,118,507	1,632,419	1,816,562	1,799,754	877,883
32	Highways	9,954,152	2,543,504	2,270,959	832,997	738,913
33	Public welfare	68,666,391	14,438,942	10,471,497	7,869,667	6,423,268
34	Veterans' services	2,790,335	970,534	729,800	428,610	719,873
35	Schools	41,027,683	14,904,853	13,516,612	5,839,684	5,953,595
36	Libraries	3,604,602	633,842	789,163	306,523	230,868
37	Recreation	5,642,661	801,923	1,058,149	745,832	304,047
38	Pensions	17,603,415	2,796,584	2,849,138	1,749,631	1,094,470
39	Unclassified	15,796,712	1,576,856	1,080,363	2,249,311	436,848
40	Public service enterprises					
41	Electric light	—	—	—	—	—
42	Water	7,200,200	940,998	1,305,379	874,046	466,288
43	All other	938,095	115,029	130,432	—	57,883
44	Cemeteries	385,243	142,906	—	161,928	168,946
45	Administration of trust funds	284,401	26,247	37,869	19,449	12,249
46	Interest	5,142,403	807,140	1,111,465	544,404	351,339
47	Outlays					
48	Departmental					
49	General government	1,360,205	31,563	56,848	—	4,782
50	Public safety	460,047	200,405	86,783	9,468	41,287
51	Health and sanitation	754,590	361,792	710,527	65,305	175,726
52	Highways	2,676,622	1,583,361	2,254,244	307,576	1,006,932
53	Public welfare	1,852,500	136,287	9,955	6,653	3,914
54	Veterans' services	—	5,448	1,286	—	—
55	Schools	2,169,197	2,871,572	2,174,769	81,696	139,127
56	Libraries	326,031	953,343	—	—	—
57	Recreation	88,569	103,670	401,582	—	16,620
58	Unclassified	5,995,322	344,262	547,417	40,000	4,576
59	Public service enterprises					
60	Electric light	—	—	—	—	—
61	Water	231,274	342,133	536,486	122,560	80,258
62	All other	—	608,296	—	—	185,713
63	Cemeteries	41,168	12,097	—	—	8,054
64	Municipal indebtedness					
65	Funded debt	11,421,970	2,805,000	2,843,000	1,108,128	1,411,000
66	All other	30,625,624	17,078,614	14,868,207	6,000,000	3,562,000
67	Refunds	3,399,414	304,119	1,216,308	286,153	147,577
68	Agency, trust, and investment	35,291,046	7,522,001	24,703,449	3,962,808	3,232,712
69	TOTAL PAYMENTS	324,113,505	84,790,563	94,201,702	40,690,988	31,570,890
70	Balance on hand	30,187,591	16,241,186	8,145,605	5,054,965	1,543,189
71	TOTAL	\$354,301,096	\$101,031,749	\$102,347,307	\$45,745,953	\$33,114,079

	Fall River 99,942	Somerville 94,697	Lynn 94,478	Newton 92,384	Lowell 92,107	Quincy 87,409	Brockton 72,813
1							
2							
3							
4	\$10,562,716	\$11,708,650	\$12,875,054	\$18,038,854	\$11,357,649	\$13,695,552	\$9,787,204
5	2,582,603	1,854,571	2,344,656	2,400,095	2,117,891	2,012,330	1,463,700
6	151,001	124,809	168,413	83,399	173,599	121,039	84,485
7	12,267	22,165	27,163	13,338	15,639	6,461	14,193
8	3,910,623	2,514,672	3,798,020	1,631,923	3,727,991	1,929,924	2,157,382
9	2,822	445	2,407	-	23,055	994	7,766
10							
11	-	-	10,568	175,840	15,932	82,430	64,791
12	1,056,289	1,057,463	1,359,519	2,549,677	1,307,290	1,473,860	1,543,247
13	2,817,435	2,443,378	2,901,126	1,381,067	2,113,239	5,828,661	1,913,591
14	770,306	849,126	822,527	1,112,962	800,279	980,317	459,438
15	61,372	-	127,115	-	50,648	95,057	54,089
16	54,589	24,423	39,357	66,500	119,957	34,445	20,187
17							
18	758,422	62,961	47,315	456,996	154,952	113,755	83,796
19							
20	350,000	250,000	1,625,000	-	1,389,000	730,000	4,355,000
21	4,800,096	8,000,000	9,304,171	6,672,773	10,048,469	5,752,775	5,979,480
22	319,907	339,681	156,661	75,022	241,623	289,699	295,797
23	2,434,367	2,663,242	3,465,951	3,858,837	2,594,684	2,988,793	2,054,379
24	30,644,815	31,915,586	39,075,023	38,517,283	36,251,897	36,136,092	30,338,525
25	2,825,623	558,633	2,232,019	4,622,526	3,766,144	3,592,370	1,953,101
26	\$33,470,438	\$32,474,219	\$41,307,042	\$43,139,809	\$40,018,041	\$39,728,462	\$32,291,626
27							
28							
29	\$548,909	\$828,195	\$726,494	\$864,423	\$725,069	\$704,740	\$603,036
30	3,211,268	2,837,146	3,106,699	2,885,379	2,980,392	2,885,862	2,127,003
31	988,364	1,304,211	1,459,712	1,626,142	763,877	1,193,247	1,145,449
32	730,816	664,679	671,854	2,751,898	1,018,720	1,625,503	551,838
33	6,938,481	4,244,515	6,669,643	1,465,000	5,845,078	6,769,565	3,521,448
34	568,607	255,972	359,063	101,168	387,886	484,724	262,272
35	5,228,683	5,865,573	6,835,830	11,521,798	5,528,187	7,697,532	5,647,251
36	142,362	355,215	323,312	381,182	148,319	367,699	217,015
37	230,807	433,587	511,049	638,404	304,995	409,102	309,243
38	1,084,841	898,112	1,310,106	999,800	981,896	878,330	744,034
39	362,542	1,127,640	301,851	414,116	776,298	227,891	95,696
40							
41	-	-	-	-	-	-	-
42	531,854	669,246	637,896	956,972	619,924	862,001	500,297
43	2,139	-	-	-	-	-	-
44	101,609	-	263,753	1,413	93,547	109,165	93,725
45	15,071	17,272	21,256	13,512	8,538	17,981	9,712
46	193,659	278,221	313,560	667,711	468,516	488,996	360,873
47							
48							
49	118,038	-	-	17,219	8,088	-	-
50	78,945	174,001	166,676	139,267	54,115	102,709	6,864
51	342,114	18,926	262,199	239,164	595,053	196,436	1,595,702
52	725,702	184,244	503,066	683,362	743,192	633,726	328,948
53	37,009	-	-	2,189	-	166,861	-
54	-	-	-	-	-	-	-
55	91,212	8,066	131,050	185,469	557,402	61,268	1,330,893
56	4,918	-	-	-	-	246,660	-
57	35,348	9,185	-	7,791	6,015	35,067	4,538
58	-	87,641	6,508	23,037	259,361	-	-
59	-	-	-	-	-	-	-
60	-	-	-	-	-	-	-
61	144,044	26,181	23,752	42,467	284,542	-	801,847
62	41,985	-	-	-	-	-	-
63	16,035	-	23,857	-	10,712	15,622	18,077
64							
65	439,000	970,555	1,062,834	1,934,367	1,046,000	1,408,574	1,213,000
66	4,800,000	7,750,000	9,300,000	6,583,653	9,212,532	5,750,000	5,971,500
67	319,907	339,681	156,661	75,022	241,623	289,699	295,797
68	2,501,681	2,702,915	3,133,081	3,748,605	2,595,585	2,978,760	2,012,830
69	30,577,950	32,050,979	38,281,762	38,970,530	35,765,462	36,607,720	29,768,928
70	2,892,488	423,240	3,025,280	4,169,279	4,252,579	3,120,742	2,522,698
71	\$33,470,438	\$32,474,219	\$41,307,042	\$43,139,809	\$40,018,041	\$39,728,462	\$32,291,626



TABLE I. — *Summary of Financial Transactions. Cities*

	POPULATION	Lawrence 70,933	Medford 64,971	Chicopee 61,553	Pittsfield 57,879	Malden 57,676
<b>RECEIPTS</b>						
1	<b>REVENUE</b>					
2	<b>General</b>					
3	<b>Taxes</b>					
4	Property and poll . . .	\$7,170,062	\$8,457,497	\$5,180,691	\$7,991,851	\$8,180,970
5	Corporation and income . . .	1,895,311	1,296,644	1,178,722	1,279,931	1,213,208
6	Licenses and permits . . .	112,359	37,588	57,714	99,706	76,045
7	Fines and forfeits . . .	14,934	12,808	10,450	14,102	27,953
8	Grants and gifts . . .	2,306,847	1,366,153	1,917,534	2,122,507	1,485,942
9	All other . . .	192	—	—	7,904	1,283
10	<b>Commercial</b>					
11	Special assessments . . .	14,299	25,031	15,220	25,878	9,813
12	Privileges . . .	1,125,587	1,250,064	828,337	1,050,862	919,360
13	Departmental . . .	1,522,874	1,123,131	854,316	1,319,947	1,252,794
14	Public service enterprises . . .	746,200	533,299	3,883,459	597,733	437,683
15	Cemeteries . . .	47,960	116,788	7,179	—	70,247
16	Interest . . .	25,788	19,373	11,875	51,166	30,586
17	<b>NON-REVENUE</b>					
18	Offsets to outlays . . .	171,722	104,059	176,436	90,001	57,241
19	<b>Municipal indebtedness</b>					
20	Funded debt . . .	965,000	313,000	1,115,000	2,775,000	423,000
21	All other . . .	4,208,495	3,800,169	2,502,800	3,814,473	5,361,685
22	Refunds . . .	403,783	108,541	120,809	216,507	244,484
23	Agency, trust, and investment . . .	2,031,885	1,929,687	1,721,610	1,836,498	1,784,107
24	<b>TOTAL RECEIPTS</b> . . .	<b>22,763,298</b>	<b>20,493,832</b>	<b>19,582,152</b>	<b>23,294,066</b>	<b>21,576,401</b>
25	Balance on hand . . .	1,514,036	1,732,756	1,628,384	2,531,643	2,360,951
26	<b>TOTAL</b> . . .	<b>\$24,277,334</b>	<b>\$22,226,588</b>	<b>\$21,210,536</b>	<b>\$25,825,709</b>	<b>\$23,937,352</b>
<b>PAYMENTS</b>						
27	<b>Maintenance</b>					
28	<b>Departmental</b>					
29	General government . . .	\$453,460	\$598,176	\$403,989	\$444,641	\$444,621
30	Public safety . . .	2,241,004	1,881,317	1,430,490	1,544,595	1,914,487
31	Health and sanitation . . .	962,769	751,185	391,921	677,306	615,411
32	Highways . . .	710,095	519,214	400,038	789,362	563,423
33	Public welfare . . .	3,770,121	2,100,963	1,286,982	2,558,062	2,327,509
34	Veterans' services . . .	188,810	121,755	217,868	192,805	266,502
35	Schools . . .	3,165,608	4,799,962	4,590,235	5,514,456	4,105,986
36	Libraries . . .	129,523	211,883	82,738	152,253	134,864
37	Recreation . . .	243,651	254,202	148,172	286,279	252,794
38	Pensions . . .	716,494	672,025	504,330	318,011	523,563
39	Unclassified . . .	789,265	828,490	335,249	239,984	882,045
40	<b>Public service enterprises</b>					
41	Electric light . . .	—	—	2,570,231	—	—
42	Water . . .	557,974	503,133	398,422	189,631	430,892
43	All other . . .	32,839	—	—	4,781	—
44	Cemeteries . . .	84,737	114,630	21,488	—	92,975
45	Administration of trust funds . . .	13,867	8,441	9,485	8,247	7,982
46	Interest . . .	234,100	257,386	225,346	364,748	307,719
47	<b>Outlays</b>					
48	<b>Departmental</b>					
49	General government . . .	19,637	—	—	—	5,607
50	Public safety . . .	111,181	548,884	102,932	7,700	9,961
51	Health and sanitation . . .	137,642	51,277	49,626	836,423	18,609
52	Highways . . .	267,593	399,950	341,702	640,918	223,927
53	Public welfare . . .	—	—	—	—	1,468
54	Veterans' services . . .	—	—	—	—	—
55	Schools . . .	156,776	225,102	483,771	306,602	1,733,413
56	Libraries . . .	—	1,203	—	—	—
57	Recreation . . .	10,464	4,564	4,391	8,554	1,853
58	Unclassified . . .	7,903	45,849	—	3,000	163,000
59	<b>Public service enterprises</b>					
60	Electric light . . .	—	—	355,904	—	—
61	Water . . .	144,569	21,027	10,057	337,704	28,355
62	All other . . .	107,134	—	—	—	—
63	Cemeteries . . .	12,145	11,558	—	—	8,175
64	<b>Municipal indebtedness</b>					
65	Funded debt . . .	599,000	478,160	869,500	1,030,000	973,379
66	All other . . .	4,214,684	3,800,000	2,500,000	3,800,000	5,095,000
67	Refunds . . .	403,783	108,541	120,809	216,507	244,484
68	Agency, trust, and investment . . .	1,931,057	1,805,949	1,699,494	1,789,905	1,754,728
69	<b>TOTAL PAYMENTS</b> . . .	<b>22,417,885</b>	<b>21,124,826</b>	<b>19,555,170</b>	<b>22,262,474</b>	<b>23,132,732</b>
70	Balance on hand . . .	1,859,449	1,101,762	1,655,366	3,563,235	804,620
71	<b>TOTAL</b> . . .	<b>\$24,277,334</b>	<b>\$22,226,588</b>	<b>\$21,210,536</b>	<b>\$25,825,709</b>	<b>\$23,937,352</b>



P.D. 79  
*Graded According to Population of 1960 — Continued*

	Waltham 55,413	Holyoke 52,689	Haverhill 46,346	Everett 43,544	Fitchburg 43,021	Taunton 41,132	Revere 40,080
1							
2							
3							
4	\$8,291,730	\$6,903,656	\$5,630,556	\$7,194,843	\$5,192,835	\$3,463,769	\$6,544,866
5	1,272,142	1,455,681	942,632	1,206,888	978,671	823,137	773,290
6	94,015	78,775	58,721	56,549	52,222	49,819	72,841
7	13,883	13,627	5,752	9,079	5,434	1,357	12,265
8	1,200,111	1,500,439	1,683,676	1,111,697	1,089,990	837,930	752,062
9	-	30	2,535	3,510	377	4,033	3,031
10							
11	128,742	6,496	2,998	-	-	100	-
12	1,426,379	834,634	744,264	603,351	676,330	541,610	492,117
13	845,865	1,560,916	3,700,628	796,638	736,292	876,173	659,777
14	799,902	6,271,704	421,098	665,236	612,445	3,847,304	303,705
15	40,492	29	143	34,829	32,505	27,131	-
16	105,069	67,768	87,456	2,088	10,641	9,637	21,242
17							
18	55,202	166,934	127,119	170,733	137,871	69,017	468,285
19							
20	1,350,000	6,170,000	-	600,000	2,199,000	-	490,000
21	3,601,630	2,242,906	2,500,000	2,000,000	2,818,829	1,000,000	5,500,999
22	164,692	60,454	190,144	127,151	92,880	92,705	114,460
23	1,686,722	1,684,126	1,413,115	1,652,199	1,393,292	1,235,623	996,784
24	<b>21,076,576</b>	<b>29,018,175</b>	<b>17,510,837</b>	<b>16,234,791</b>	<b>16,029,614</b>	<b>12,879,345</b>	<b>17,205,724</b>
25	4,175,438	3,705,922	3,806,904	2,326,552	1,158,281	1,349,328	159,236
26	<b>\$25,252,014</b>	<b>\$32,724,097</b>	<b>\$21,317,741</b>	<b>\$18,561,343</b>	<b>\$17,187,895</b>	<b>\$14,228,673</b>	<b>\$17,364,960</b>
27							
28							
29	\$521,700	\$476,875	\$287,995	\$466,831	\$347,539	\$254,270	\$414,614
30	1,905,224	1,790,975	1,350,373	1,928,919	1,340,400	945,830	1,348,191
31	965,342	665,423	483,551	359,388	330,662	412,568	395,108
32	713,906	372,970	544,233	721,815	580,158	246,220	104,766
33	1,446,633	2,417,680	4,852,303	1,736,122	1,727,890	1,497,542	1,503,347
34	161,666	220,375	143,376	135,074	158,459	284,521	182,921
35	4,475,765	3,518,212	3,430,971	3,401,140	2,655,149	2,257,328	3,170,270
36	162,845	142,527	105,583	158,632	188,197	108,097	45,787
37	228,631	296,957	111,266	454,596	203,764	114,812	68,511
38	548,643	917,724	486,993	568,197	394,533	400,519	536,186
39	252,685	389,814	356,588	655,200	265,545	113,832	931,686
40							
41	-	3,656,296	-	-	-	2,643,358	-
42	564,263	561,812	248,477	520,166	303,322	209,735	239,412
43							
44	72,575	-	1,200	98,881	54,600	1,587	-
45	2,126	13,156	8,180	5,277	93,403	44,802	6,615
46	426,725	410,754	256,041	141,700	8,266	10,281	180,188
47							
48							
49	2,630	8,571	-	174,538	11,972	-	1,665
50	21,700	49,197	11,945	-	-	135,889	11,643
51	241,882	139,143	3,989	2,752	98,504	3,530	208,249
52	405,762	270,832	107,103	110,080	156,838	43,543	174,215
53	-	-	31,408	104,509	10,000	3,898	-
54	-	-	-	-	-	-	-
55	145,422	2,423,916	2,258,139	33,247	697,127	-	72,303
56	108,095	4,692	-	-	-	-	-
57	25,511	4,133	1,200	-	2,659	7,652	-
58	1,540,441	50,082	1,974	-	85,405	-	675,131
59							
60	-	913,512	-	-	205,700	-	-
61	113,339	371,941	11,483	15,223	6,585	95,606	8,918
62	-	-	-	-	-	33,871	-
63	11,827	-	-	-	-	3,500	-
64							
65	1,207,427	1,338,000	620,000	241,605	526,000	456,500	576,078
66	3,600,000	2,200,000	2,500,000	2,000,000	2,878,000	1,000,000	4,950,000
67	164,692	60,454	190,144	127,151	92,880	92,705	114,460
68	1,647,547	1,677,767	1,406,501	1,645,373	1,447,499	1,147,477	970,107
69	<b>21,685,004</b>	<b>25,363,988</b>	<b>19,811,016</b>	<b>15,806,416</b>	<b>14,991,965</b>	<b>12,718,739</b>	<b>16,890,371</b>
70	3,567,010	7,360,109	1,506,725	2,754,927	2,195,930	1,509,934	474,589
71	<b>\$25,252,014</b>	<b>\$32,724,097</b>	<b>\$21,317,741</b>	<b>\$18,561,343</b>	<b>\$17,187,895</b>	<b>\$14,228,673</b>	<b>\$17,364,960</b>

TABLE I. — *Summary of Financial Transactions. Cities*

	POPULATION	Salem 39,211	Beverly 36,108	Chelsea 33,749	Peabody 32,202	Woburn 31,214
<b>RECEIPTS</b>						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll	\$6,097,696	\$4,800,173	\$5,123,045	\$4,411,858	\$4,477,538
5	Corporation and income	972,626	764,833	787,431	759,002	610,532
6	Licenses and permits	65,618	38,775	64,506	62,056	19,040
7	Fines and forfeits	5,482	3,133	26,917	3,726	3,118
8	Grants and gifts	996,462	790,042	1,080,815	854,886	782,204
9	All other	2,244	834	—	—	8,345
10	Commercial					
11	Special assessments	102	14,328	—	270	—
12	Privileges	592,943	560,442	411,031	697,561	544,907
13	Departmental	1,043,066	606,511	916,594	1,270,842	595,916
14	Public service enterprises	401,811	480,644	438,132	2,742,931	193,793
15	Cemeteries	27,091	29,891	125	21,873	23,632
16	Interest	7,291	20,789	8,900	15,892	11,258
17	NON-REVENUE					
18	Offsets to outlays	25,823	140,331	43,124	10,377	50,812
19	Municipal indebtedness					
20	Funded debt	125,000	2,500,000	581,000	3,470,000	1,381,000
21	All other	3,045,779	3,635,670	4,611,740	1,528,377	1,505,864
22	Refunds	99,716	87,984	73,811	202,088	113,674
23	Agency, trust, and investment	1,288,887	1,012,167	730,343	1,028,349	731,972
24	TOTAL RECEIPTS	14,797,637	15,476,547	14,897,514	17,110,088	11,053,605
25	Balance on hand	1,999,700	2,055,863	854,365	1,176,732	3,556,078
26	TOTAL	\$16,797,337	\$17,532,410	\$15,751,879	\$18,286,820	\$14,609,683
<b>PAYMENTS</b>						
27	Maintenance					
28	Departmental					
29	General government	\$349,630	\$259,183	\$375,482	\$256,043	\$304,974
30	Public safety	1,365,832	1,162,892	1,290,231	939,681	669,028
31	Health and sanitation	640,828	378,184	406,634	386,840	313,897
32	Highways	551,233	492,363	266,404	289,277	599,301
33	Public welfare	1,865,767	842,365	2,057,176	1,654,803	731,729
34	Veterans' services	121,839	239,898	193,477	122,511	65,911
35	Schools	2,626,087	2,957,249	2,218,520	2,716,374	2,688,835
36	Libraries	101,591	105,664	65,158	48,124	93,473
37	Recreation	401,689	136,555	170,260	89,107	110,078
38	Pensions	509,394	334,681	572,065	273,028	118,157
39	Unclassified	393,102	136,518	519,274	239,523	230,126
40	Public service enterprises					
41	Electric light	—	—	—	1,976,882	—
42	Water	452,001	216,899	293,645	223,659	222,175
43	All other	4,759	28,293	—	4,771	—
44	Cemeteries	115,739	79,112	611	35,623	58,826
45	Administration of trust funds	13,114	6,337	2,957	3,176	5,094
46	Interest	126,686	173,496	137,388	176,410	429,004
47	Outlays					
48	Departmental					
49	General government	—	—	—	8,437	1,361
50	Public safety	30,748	—	25,428	42,693	9,784
51	Health and sanitation	62,605	29,855	2,999	131,429	270,045
52	Highways	199,680	243,327	21,144	106,583	95,898
53	Public welfare	—	—	—	468,390	—
54	Veterans' services	—	—	—	—	—
55	Schools	146,366	1,359,368	—	400,469	3,265,789
56	Libraries	—	—	—	—	—
57	Recreation	13,957	33,585	12,120	3,476	—
58	Unclassified	12,418	41,595	123,901	—	4,578
59	Public service enterprises					
60	Electric light	—	—	—	—	—
61	Water	285,263	739,995	9,939	75,451	23,068
62	All other	—	200,110	—	—	—
63	Cemeteries	3,097	2,905	—	—	6,451
64	Municipal indebtedness					
65	Funded debt	489,000	612,000	466,170	619,500	781,559
66	All other	3,000,000	3,450,250	5,074,868	1,500,000	1,595,000
67	Refunds	99,716	87,984	73,811	202,088	113,674
68	Agency, trust, and investment	1,258,302	983,573	727,470	1,006,093	727,446
69	TOTAL PAYMENTS	15,240,443	15,334,236	15,107,132	14,000,441	13,535,261
70	Balance on hand	1,556,894	2,198,174	644,747	4,286,379	1,074,422
71	TOTAL	\$16,797,337	\$17,532,410	\$15,751,879	\$18,286,820	\$14,609,683

P.D. 79  
*Graded According to Population of 1960 — Continued*

	Northampton 30,058	Melrose 29,619	Leominster 27,929	Attleboro 27,118	Westfield 26,302	Gloucester 25,789	North Adams 19,905
1							
2							
3							
4	\$3,150,086	\$4,188,287	\$2,647,871	\$3,535,932	\$2,978,498	\$3,692,325	\$2,271,351
5	526,563	649,222	591,636	639,780	545,970	591,498	501,333
6	42,724	8,905	35,956	32,978	33,403	56,869	33,261
7	3,357	2,508	5,385	2,529	2,706	3,307	4,318
8	694,309	483,655	832,460	888,735	720,178	1,210,407	578,860
9	9,179	3,618	4,338	4,305	1,127	1,705	-
10							
11	3,294	49,166	8,034	24,712	19,014	11,319	2,558
12	410,560	514,754	585,844	450,405	521,827	430,740	288,539
13	561,107	495,827	456,434	565,251	521,738	1,004,300	490,689
14	246,611	259,946	455,592	472,359	2,763,485	339,464	141,607
15	21,686	32,025	18,163	-	211	10,570	24,270
16	28,240	22,287	76,753	31,879	13,946	24,867	9,417
17							
18	179,145	46,478	28,688	112,801	71,652	125,538	129,203
19							
20	-	-	1,173,000	1,120,750	-	800,000	375,000
21	1,300,000	2,100,000	1,205,967	1,500,570	1,150,000	1,046,661	927,715
22	46,520	39,821	64,073	30,099	47,174	90,214	20,429
23	757,867	1,056,374	832,440	663,772	863,714	788,761	632,969
24	7,981,248	9,952,873	9,022,634	10,076,857	10,254,643	10,228,545	6,431,519
25	2,142,499	1,125,114	2,543,599	1,689,124	1,875,931	1,431,483	341,215
26	\$10,123,747	\$11,077,987	\$11,566,233	\$11,765,981	\$12,130,574	\$11,660,028	\$6,772,734
27							
28							
29	\$201,593	\$214,541	\$163,895	\$213,507	\$250,204	\$333,065	\$166,688
30	686,498	787,420	674,216	749,408	673,670	800,461	440,670
31	253,003	312,246	302,045	217,006	187,736	215,768	143,410
32	314,149	212,178	316,017	297,378	304,170	546,341	311,589
33	617,601	597,165	690,940	810,277	463,691	1,673,396	876,482
34	73,076	53,315	107,185	76,600	39,330	102,257	126,112
35	2,221,023	2,983,617	1,800,896	2,457,335	2,819,518	2,319,038	1,637,752
36	106,184	119,684	67,457	71,457	70,915	48,046	65,120
37	68,019	238,312	57,492	100,055	70,367	111,625	61,321
38	189,807	188,209	203,738	162,046	256,250	256,697	93,199
39	112,056	274,801	85,981	134,010	91,821	78,639	84,532
40							
41	-	-	-	-	2,006,315	-	-
42	134,108	179,358	186,765	236,202	177,666	290,471	84,498
43	72,053	-	-	-	26,888	-	2,130
44	31,923	76,444	36,154	-	1,213	9,035	53,567
45	4,282	4,187	7,244	3,629	2,879	4,559	1,734
46	97,013	98,914	211,384	221,475	187,918	54,929	33,783
47							
48							
49	6,578	-	-	2,281	15,041	-	1,741
50	21,241	105,837	8,076	14,581	39,458	-	9,662
51	276,002	46,535	800,850	592,956	30,237	22,164	279,544
52	242,294	146,679	129,258	151,492	282,879	158,672	74,048
53	-	-	-	2,122	-	-	3,588
54	-	-	-	-	-	-	-
55	563,096	82,320	1,599,388	458,348	199,929	6,053	43,380
56	-	331,433	-	100,453	-	-	-
57	1,734	24,970	2,873	3,056	11,711	-	22,643
58	-	37,420	-	7,627	-	-	11,312
59							
60	-	-	-	-	42,591	-	-
61	16,920	30,614	116,923	113,403	33,784	733,722	11,280
62	-	-	-	-	-	-	1,126
63	-	-	8,881	-	-	-	-
64							
65	260,000	222,078	437,000	537,000	500,000	199,000	132,500
66	1,300,000	2,100,000	1,200,000	1,500,000	1,150,000	1,043,500	925,000
67	46,520	39,821	64,073	30,099	47,174	90,214	20,429
68	749,701	1,010,645	787,594	655,239	929,367	747,326	609,761
69	8,666,474	10,518,743	10,066,325	9,919,042	10,912,722	9,845,028	6,328,601
70	1,457,273	559,244	1,499,908	1,846,939	1,217,852	1,815,000	444,133
71	\$10,123,747	\$11,077,987	\$11,566,233	\$11,765,981	\$12,130,574	\$11,660,028	\$6,772,734



TABLE I. — *Summary of Financial Transactions*  
*Cities Graded According to Population of 1960 — Concluded*

	POPULATION	Gardner 19,038	Marlborough 18,819	Newburyport 14,004	Aggregate — 39 Cities 2,948,572
<b>RECEIPTS</b>					
1 REVENUE					
2 General					
3 Taxes					
4 Property and poll		\$1,891,387	\$2,322,750	\$1,389,031	\$428,648,874
5 Corporation and income		417,394	365,474	271,544	69,952,107
6 Licenses and permits		20,176	38,374	23,390	6,010,416
7 Fines and forfeits		1,325	1,625	2,677	2,420,952
8 Grants and gifts		292,742	467,787	625,631	99,417,114
9 All other		—	—	—	1,436,390
10 Commercial					
11 Special assessments		12,519	—	—	1,546,261
12 Privileges		251,193	364,311	205,238	45,381,164
13 Departmental		226,983	353,144	564,740	100,600,507
14 Public service enterprises		192,214	239,510	218,144	50,475,927
15 Cemeteries		8,004	10,289	1,862	1,786,991
16 Interest		9,131	5,040	17,388	3,765,367
17 NON-REVENUE					
18 Offsets to outlays		37,897	116,068	39,040	6,784,654
19 Municipal indebtedness					
20 Funded debt		355,000	1,853,000	550,000	59,937,750
21 All other		726,850	935,438	201,997	188,333,861
22 Refunds		23,928	100,194	18,313	10,066,609
23 Agency, trust, and investment		538,254	4,0065	299,371	127,722,161
24 TOTAL RECEIPTS		5,004,997	7,663,069	4,428,366	1,294,287,105
25 Balance on hand		498,303	1,129,668	1,175,744	136,772,518
26 TOTAL		\$5,503,300	\$8,792,737	\$5,604,110	\$1,341,059,623
<b>PAYMENTS</b>					
27 Maintenance					
28 Departmental					
29 General government		\$122,489	\$170,962	\$108,299	\$23,194,731
30 Public safety		417,572	413,535	304,274	101,482,692
31 Health and sanitation		206,555	139,142	124,737	36,964,792
32 Highways		289,363	428,105	198,086	36,032,987
33 Public welfare		361,958	546,070	704,799	184,542,868
34 Veterans' services		84,719	52,471	57,894	11,849,769
35 Schools		989,770	1,444,061	1,245,921	207,778,449
36 Libraries		44,523	44,195	52,419	10,227,041
37 Recreation		120,807	53,344	49,830	15,928,295
38 Pensions		126,291	143,100	84,343	43,088,580
39 Unclassified		99,632	22,662	26,967	33,016,151
40 Public service enterprises					
41 Electric light		—	—	—	12,853,082
42 Water		112,266	194,656	164,136	23,460,845
43 All other		22,295	—	—	1,498,574
44 Cemeteries		31,013	26,522	7,077	2,709,785
45 Administration of trust funds		90	4,302	2,562	651,626
46 Interest		37,493	197,522	41,946	16,030,530
47 Outlays					
48 Departmental					
49 General government		—	11,560	—	1,868,362
50 Public safety		—	5,460	—	2,844,567
51 Health and sanitation		70,075	542,061	456,117	10,722,634
52 Highways		139,843	130,056	33,664	16,928,955
53 Public welfare		—	—	—	2,840,751
54 Veterans' services		—	—	—	6,734
55 Schools		79,648	880,502	471,930	27,894,125
56 Libraries		—	—	—	2,076,828
57 Recreation		5,432	—	—	914,923
58 Unclassified		—	—	—	10,119,760
59 Public service enterprises					
60 Electric light		—	—	—	1,517,707
61 Water		56,832	31,655	9,349	6,088,549
62 All other		—	—	—	1,178,235
63 Cemeteries		—	—	—	214,161
64 Municipal indebtedness					
65 Funded debt		158,000	435,500	143,000	42,571,384
66 All other		725,000	1,602,939	200,000	186,406,371
67 Refunds		23,928	100,194	18,313	10,066,609
68 Agency, trust, and investment		492,364	517,635	295,821	124,807,214
69 TOTAL PAYMENTS		4,817,958	8,138,211	4,796,484	1,210,378,666
70 Balance on hand		685,342	654,526	807,626	130,680,957
71 TOTAL		\$5,503,300	\$8,792,737	\$5,604,110	\$1,341,059,623





TABLE II. — *Debt Transactions for 1963*

CITIES	ISSUED			
	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans
1. BOSTON . . . . .	\$8,650,000	—	\$300,000	\$30,000,000
2. WORCESTER . . . . .	8,200,000	\$400,000	2,475,000	12,500,000
3. SPRINGFIELD . . . . .	2,300,000	—	60,000	13,200,000
4. CAMBRIDGE . . . . .	—	—	—	6,000,000
5. NEW BEDFORD . . . . .	845,000	160,000	—	3,500,000
6. FALL RIVER . . . . .	350,000	—	—	4,800,000
7. SOMERVILLE . . . . .	<sup>1</sup> 250,000	—	—	8,000,000
8. LYNN . . . . .	1,625,000	—	—	9,300,000
9. NEWTON . . . . .	—	—	—	6,000,000
10. LOWELL . . . . .	1,289,000	100,000	885,000	9,000,000
11. QUINCY . . . . .	730,000	—	—	5,750,000
12. BROCKTON . . . . .	3,630,000	725,000	605,000	5,250,000
13. LAWRENCE . . . . .	905,000	60,000	—	4,000,000
14. MEDFORD . . . . .	313,000	—	—	3,800,000
15. CHICOPEE . . . . .	1,115,000	—	—	2,500,000
16. PITTSFIELD . . . . .	2,525,000	250,000	—	3,800,000
17. MALDEN . . . . .	373,000	50,000	301,000	5,000,000
18. WALTHAM . . . . .	1,350,000	—	—	3,600,000
19. HOLYOKE . . . . .	5,770,000	400,000	200,000	2,000,000
20. HAVERHILL . . . . .	—	—	—	2,500,000
21. EVERETT . . . . .	600,000	—	—	2,000,000
22. FITCHBURG . . . . .	2,010,000	189,000	—	2,800,000
23. TAUNTON . . . . .	—	—	—	1,000,000
24. REVERE . . . . .	440,000	50,000	—	5,500,000
25. SALEM . . . . .	125,000	—	—	3,000,000
26. BEVERLY . . . . .	2,450,000	50,000	—	3,400,000
27. CHELSEA . . . . .	581,000	—	345,000	4,000,000
28. PEABODY . . . . .	2,870,000	600,000	—	1,500,000
29. WOBURN . . . . .	1,381,000	—	—	1,500,000
30. NORTHAMPTON . . . . .	—	—	—	1,300,000
31. MELROSE . . . . .	—	—	—	2,100,000
32. LEOMINSTER . . . . .	973,000	200,000	—	1,200,000
33. ATTLEBORO . . . . .	1,120 750	—	—	1,500,000
34. WESTFIELD . . . . .	—	—	—	1,150,000
35. GLOUCESTER . . . . .	300,000	500,000	—	1,000,000
36. NORTH ADAMS . . . . .	—	375,000	25,000	900,000
37. GARDNER . . . . .	355,000	—	—	725,000
38. MARLBOROUGH . . . . .	1,703,000	150,000	90,000	800,000
39. NEWBURYPORT . . . . .	550,000	—	—	200,000
39 Cities . . . . .	\$55,678,750	\$4,259,000	\$5,286,000	\$176,075,000

<sup>1</sup> Includes \$250,000 tax titles.

*Classified by Character of Obligation*

	Highway Re- imbursement and Airport Grant Loans	PAID				Highway Re- imbursement and Airport Grant Loans
		General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	
1.	-	\$9,188,000	\$1,348,000	-	\$30,000,000	-
2.	-	2,278,000	527,000	\$2,250,000	12,500,000	-
3.	-	2,160,000	683,000	-	13,200,000	-
4.	-	637,000	40,000	-	6,000,000	-
5.	\$35,000	1,194,000	217,000	-	3,500,000	\$62,000
6.	-	366,000	73,000	-	4,800,000	-
7.	-	<sup>2</sup> 790,244	15,000	-	7,750,000	-
8.	-	996,000	33,000	-	9,300,000	-
9.	-	1,606,000	70,000	-	6,000,000	-
10.	158,250	852,000	194,000	685,000	8,500,000	27,531
11.	-	1,176,000	15,000	-	5,750,000	-
12.	91,500	870,000	343,000	630,000	5,250,000	91,500
13.	-	469,000	130,000	-	4,000,000	-
14.	-	287,000	2,000	-	3,800,000	-
15.	-	596,000	273,500	-	2,500,000	-
16.	-	765,000	265,000	-	3,800,000	-
17.	60,000	876,000	-	-	5,000,000	95,000
18.	-	1,063,000	63,000	-	3,600,000	-
19.	-	759,000	579,000	200,000	2,000,000	-
20.	-	557,000	63,000	-	2,500,000	-
21.	-	135,000	-	-	2,000,000	-
22.	-	368,000	158,000	-	2,800,000	78,000
23.	-	166,500	290,000	-	1,000,000	-
24.	-	477,000	47,000	-	4,950,000	-
25.	45,750	329,000	160,000	-	3,000,000	-
26.	215,250	472,000	140,000	-	3,400,000	50,250
27.	-	360,000	-	345,000	4,500,000	-
28.	-	413,000	208,500	-	1,500,000	-
29.	-	631,000	60,000	95,000	1,500,000	-
30.	-	245,000	15,000	-	1,300,000	-
31.	-	130,000	-	-	2,100,000	-
32.	-	322,000	115,000	-	1,200,000	-
33.	-	376,000	161,000	-	1,500,000	-
34.	-	412,000	88,000	-	1,150,000	-
35.	43,500	149,000	50,000	-	1,000,000	43,500
36.	-	120,600	11,900	25,000	900,000	-
37.	-	136,000	22,000	-	725,000	-
38.	36,000	330,500	105,000	750,000	800,000	52,938
39.	-	110,000	33,000	-	200,000	-
\$685,250		\$33,167,844	\$6,595,000	\$4,980,000	\$175,275,000	\$500,719

\* Includes \$355,244 tax titles.



P A R T II

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TOWNS OVER 10,000 POPULATION

TABLE I. — *Summary of Financial Transactions. Towns*

	POPULATION	Brookline 54,044	Arlington 49,953	Weymouth 48,177	Frammingham 44,526	Watertown 39,092
<b>RECEIPTS</b>						
1	<b>REVENUE</b>					
2	General					
3	Taxes					
4	Property and poll	\$10,659,637	\$7,188,216	\$7,519,926	\$7,906,874	\$5,891,892
5	Corporation and income	1,683,349	973,506	1,080,278	882,367	847,828
6	Licenses and permits	69,501	9,591	36,911	82,514	48,718
7	Fines and forfeits	90,334	7,481	1,144	3,392	4,746
8	Grants and gifts	1,140,728	815,460	1,280,288	1,130,612	728,528
9	All other	2,839	1,996	988	—	928
10	Commercial					
11	Special assessments	8,208	90,538	119,216	5,705	16,668
12	Privileges	1,269,268	986,625	780,813	1,352,536	670,275
13	Departmental	1,237,335	773,521	905,094	957,998	601,828
14	Public service enterprises	645,514	457,756	521,152	429,664	454,389
15	Cemeteries	28,095	61,578	—	30,446	15,660
16	Interest	114,118	24,871	59,583	41,045	6,445
17	<b>NON-REVENUE</b>					
18	Offsets to outlays	\$1,452	130,600	21,441	\$5,654	45,268
19	Municipal indebtedness					
20	Funded debt	75,000	900,000	755,000	3,885,000	—
21	All other	2,816,143	3,006,012	6,072	513,919	2,200,007
22	Refunds	109,624	55,701	126,247	117,958	76,862
23	Agency, trust, and investment	653,939	1,337,151	1,239,336	1,612,049	1,211,074
24	<b>TOTAL RECEIPTS</b>	<b>20,685,084</b>	<b>16,820,603</b>	<b>14,453,489</b>	<b>19,037,733</b>	<b>12,821,116</b>
25	Balance on hand	5,706,456	1,883,003	4,107,390	4,745,678	1,225,459
26	<b>TOTAL</b>	<b>\$26,391,540</b>	<b>\$18,703,606</b>	<b>\$18,560,879</b>	<b>\$23,783,411</b>	<b>\$14,046,575</b>
<b>PAYMENTS</b>						
27	Maintenance					
28	Departmental					
29	General government	\$661,574	\$584,207	\$407,907	\$420,879	\$308,815
30	Public safety	2,635,117	1,352,390	1,279,460	1,482,819	1,398,581
31	Health and sanitation	1,125,439	595,679	531,752	832,681	613,076
32	Highways	895,548	767,321	430,152	568,212	564,723
33	Public welfare	1,578,641	925,730	1,146,061	833,260	1,004,379
34	Veterans' services	176,353	90,755	196,802	80,932	107,573
35	Schools	4,586,045	3,990,578	4,903,426	5,443,787	2,793,181
36	Libraries	492,133	282,958	179,010	221,327	202,209
37	Recreation	1,013,047	234,309	211,350	176,271	191,903
38	Pensions	843,887	305,030	257,062	265,653	476,784
39	Unclassified	943,059	584,246	196,394	238,397	386,836
40	Public service enterprises					
41	Electric light	—	—	—	—	—
42	Water	584,710	379,809	314,348	418,866	369,576
43	All other	—	—	—	—	—
44	Cemeteries	66,960	70,628	—	35,543	29,749
45	Administration of trust funds	13,017	4,903	6,385	6,710	11,974
46	Interest	272,417	155,358	403,651	415,718	162,625
47	Outlays					
48	Departmental					
49	General government	804,020	5,640	—	7,156	1,182
50	Public safety	175,438	23,532	57,835	45,472	20,323
51	Health and sanitation	—	62,165	923,056	273,629	214,057
52	Highways	304,632	329,411	263,624	484,647	129,723
53	Public welfare	—	—	1,493	—	3,494
54	Veterans' service	—	—	—	—	—
55	Schools	651,156	298,240	801,167	3,715,001	68,053
56	Libraries	2,306	25,354	4,022	163,253	—
57	Recreation	58,750	20,166	10,504	501,165	13,846
58	Unclassified	—	—	77,141	—	—
59	Public service enterprises					
60	Electric light	—	—	—	—	—
61	Water	—	49,856	142,119	92,207	24,378
62	All other	—	—	—	—	—
63	Cemeteries	—	5,772	—	4,060	—
64	Municipal indebtedness					
65	Funded debt	778,471	488,330	1,104,202	1,036,665	492,433
66	All other	2,724,145	3,000,000	500,000	500,000	2,100,000
67	Refunds	109,624	55,701	126,247	117,958	76,862
68	Agency, trust, and investment	725,661	1,323,703	1,331,529	1,627,771	1,237,082
69	<b>TOTAL PAYMENTS</b>	<b>22,220,150</b>	<b>16,011,771</b>	<b>15,306,699</b>	<b>20,010,039</b>	<b>13,003,420</b>
70	Balance on hand	4,171,390	2,691,835	3,254,180	3,773,372	1,043,155
71	<b>TOTAL</b>	<b>\$26,391,540</b>	<b>\$18,703,606</b>	<b>\$18,560,879</b>	<b>\$23,783,411</b>	<b>\$14,046,575</b>



	Braintree 31,069	Natick 28,831	Belmont 28,715	Methuen 28,114	Lexington 27,691	Milton 26,375	Wellesley 26,071
1							
2							
3							
4	\$4,803,179	\$4,760,664	\$3,743,933	\$2,587,650	\$6,791,393	\$3,838,907	\$5,183,683
5	685,045	578,619	662,819	535,749	579,490	613,331	659,285
6	28,118	21,981	7,262	26,513	17,138	20,247	8,263
7	1,397	2,339	2,424	2,950	2,305	1,124	15,080
8	554,228	706,512	334,483	639,528	559,286	294,687	322,731
9	3,240	453	5,892	25	-	-	14,023
10							
11	56,559	32,097	27,349	12,207	127,561	37,524	35,498
12	630,106	605,536	642,726	479,938	919,058	706,992	741,891
13	689,527	1,921,638	293,216	462,161	435,409	305,614	468,928
14	2,868,924	249,688	1,848,746	341,798	384,976	235,984	1,980,572
15	1,929	-	43,458	15,162	11,688	62,310	-
16	38,401	21,369	5,617	25,078	73,955	27,443	14,153
17							
18	340,435	27,910	58,724	2,872	39,538	59,902	8,524
19							
20	750,000	1,947,000	1,320,000	1,800,000	3,200,000	1,240,000	1,600,000
21	1,558,603	2,765,181	-	715,231	2,230,397	1,201,351	1,700,165
22	130,131	123,589	35,892	46,740	112,899	45,426	59,883
23	1,005,191	840,512	914,632	859,600	991,564	804,508	1,215,658
24	14,145,013	14,605,088	9,947,173	8,553,292	16,596,657	9,496,359	14,028,337
25	2,462,113	1,637,761	3,369,861	1,036,058	1,677,879	1,287,467	2,021,995
26	\$16,607,126	\$16,242,849	\$13,317,034	\$9,589,250	\$18,184,536	\$10,783,817	\$16,050,332
27							
28							
29	\$192,061	\$263,269	\$254,338	\$159,592	\$335,632	\$206,886	\$226,458
30	812,179	932,290	799,462	623,647	642,834	935,627	703,396
31	495,705	330,908	449,036	294,335	308,952	359,023	398,687
32	283,316	323,065	447,547	300,093	280,205	263,777	387,279
33	494,717	1,800,561	364,529	900,633	243,916	271,187	245,596
34	116,185	64,480	20,906	53,194	13,814	32,226	27,966
35	3,730,305	3,522,623	2,333,400	1,650,988	4,586,649	2,129,225	3,584,873
36	90,736	100,439	116,081	-	156,433	148,377	137,151
37	115,575	105,367	119,930	55,212	113,614	83,466	287,000
38	148,250	115,552	210,936	131,230	71,562	257,886	221,305
39	136,230	200,930	230,306	62,738	99,918	210,763	29,216
40							
41	1,978,313	-	1,107,499	-	-	-	1,334,959
42	377,308	142,102	264,529	218,349	289,962	273,611	296,380
43							
44	4,756	-	58,527	35,500	42,452	100,056	-
45	3,492	6,088	6,931	2,860	5,459	3,804	9,031
46	323,223	140,885	36,866	82,107	274,291	132,437	107,859
47							
48							
49	-	2,950	-	-	-	5,536	14,916
50	25,509	28,322	-	13,387	8,000	12,836	23,367
51	565,618	43,160	285,478	61,137	240,291	99,124	27,013
52	71,988	98,665	155,823	204,735	335,445	205,069	130,166
53	-	-	-	-	-	-	-
54	-	-	-	-	-	-	-
55	31,369	609,397	967,283	983,038	1,237,802	956,075	1,375,064
56	7,142	44,202	-	-	-	4,292	-
57	13,407	2,888	11,321	8,084	34,937	38,511	-
58	-	-	-	-	-	-	-
59							
60	638,665	-	106,111	-	-	-	392,346
61	25,408	9,133	43,186	53,841	110,773	32,098	135,014
62	-	-	-	-	-	-	-
63	-	-	5,112	3,663	1,216	14,636	-
64							
65	912,712	701,363	53,797	159,000	841,684	256,558	475,980
66	1,500,000	2,819,835	-	700,000	2,200,000	1,200,000	1,700,000
67	130,131	123,589	35,892	46,740	112,899	45,426	59,883
68	970,677	1,021,316	919,831	709,891	906,879	780,107	1,183,453
69	14,199,977	13,553,379	9,404,657	7,513,994	13,495,619	9,058,619	13,514,358
70	2,407,149	2,689,470	3,912,377	2,075,266	4,688,917	1,725,198	2,535,974
71	\$16,607,126	\$16,242,849	\$13,317,034	\$9,589,260	\$18,184,536	\$10,783,817	\$16,050,332

TABLE I. — *Summary of Financial Transactions. Towns*

	POPULATION	Needham 25,793	West Springfield 24,924	Norwood 24,898	Wakefield 24,295	Dedham 23,869
<b>RECEIPTS</b>						
1 REVENUE						
2 General						
3 Taxes						
4 Property and poll . . . . .		\$5,366,673	\$4,005,305	\$3,713,224	\$3,207,202	\$3,784,293
5 Corporation and income . . . . .		569,061	612,542	651,933	476,515	504,268
6 Licenses and permits . . . . .		13,174	36,220	33,965	12,691	41,754
7 Fines and forfeits . . . . .		4,725	4,414	4,218	2,593	9,412
8 Grants and gifts . . . . .		332,779	484,766	396,701	467,006	379,257
9 All other . . . . .		—	7,104	3,100	375	3,557
10 Commercial						
11 Special assessments . . . . .		144,209	1,522	16,959	100,646	100,527
12 Privileges . . . . .		752,721	514,423	542,102	435,185	581,147
13 Departmental . . . . .		1,294,835	441,096	361,458	408,703	309,053
14 Public service enterprises . . . . .		369,282	287,575	1,999,807	2,429,129	—
15 Cemeteries . . . . .		—	—	49,523	15,491	14,076
16 Interest . . . . .		26,461	24,165	25,862	26,253	14,338
17 NON-REVENUE						
18 Offsets to outlays . . . . .		110,635	27,148	4,729	30,064	23,369
19 Municipal indebtedness . . . . .		—	—	—	—	206,618
20 Funded debt . . . . .		—	—	422,000	—	—
21 All other . . . . .		2,000,000	2,400,000	120	1,034,350	1,000,413
22 Refunds . . . . .		57,664	24,996	52,295	50,982	60,525
23 Agency, trust, and investment . . . . .		1,049,293	1,071,821	1,094,673	863,026	787,571
24 TOTAL RECEIPTS . . . . .		12,091,512	9,943,097	9,372,669	9,560,211	7,820,178
25 Balance on hand . . . . .		1,590,952	1,414,714	2,360,960	1,700,025	1,491,200
26 TOTAL . . . . .		\$13,682,464	\$11,357,811	\$11,733,629	\$11,260,236	\$9,311,378
<b>PAYMENTS</b>						
27 Maintenance						
28 Departmental						
29 General government . . . . .		\$331,636	\$218,471	\$347,668	\$216,726	\$158,443
30 Public safety . . . . .		904,946	826,871	639,702	548,515	630,161
31 Health and sanitation . . . . .		425,380	184,314	291,830	205,963	295,335
32 Highways . . . . .		266,135	390,873	255,242	296,690	300,044
33 Public welfare . . . . .		1,093,600	380,355	348,675	511,249	462,215
34 Veterans' services . . . . .		35,718	73,680	54,222	46,299	36,478
35 Schools . . . . .		3,598,818	2,546,400	2,365,575	2,221,410	2,297,452
36 Libraries . . . . .		137,499	54,752	90,210	108,355	83,262
37 Recreation . . . . .		155,270	104,721	107,872	98,031	83,986
38 Pensions . . . . .		116,479	168,218	121,315	136,639	100,726
39 Unclassified . . . . .		178,932	78,369	157,475	112,644	32,385
40 Public service enterprises						
41 Electric light . . . . .		—	—	1,232,062	1,544,286	—
42 Water . . . . .		292,973	198,673	295,066	236,761	—
43 All other . . . . .		—	—	250	—	—
44 Cemeteries . . . . .		—	—	66,651	—	44,381
45 Administration of trust funds . . . . .		2,687	4,931	2,640	3,833	3,090
46 Interest . . . . .		224,953	112,528	119,115	175,508	198,731
47 Outlays						
48 Departmental						
49 General government . . . . .		27,579	5,916	66,404	8,423	11,555
50 Public safety . . . . .		63,641	22,515	398,983	71,334	102,122
51 Health and sanitation . . . . .		170,845	349,719	247,952	157,068	329,039
52 Highways . . . . .		177,550	185,242	84,538	136,415	120,107
53 Public welfare . . . . .		16,756	—	—	—	—
54 Veterans' services . . . . .		—	—	—	—	—
55 Schools . . . . .		98,481	114,392	482,206	39,342	147,922
56 Libraries . . . . .		6,460	—	1,097	23,859	—
57 Recreation . . . . .		4,501	7,423	53,441	7,146	3,702
58 Unclassified . . . . .		60,482	—	43,819	—	3,000
59 Public service enterprises						
60 Electric light . . . . .		—	—	287,240	100,318	—
61 Water . . . . .		60,028	78,885	114,413	72,248	—
62 All other . . . . .		—	—	15,000	—	—
63 Cemeteries . . . . .		—	—	9,119	—	1,974
64 Municipal indebtedness						
65 Funded debt . . . . .		674,148	480,000	302,224	518,414	523,122
66 All other . . . . .		2,000,000	2,400,000	—	1,003,000	1,000,000
67 Refunds . . . . .		57,664	24,996	52,295	50,982	60,525
68 Agency, trust, and investment . . . . .		1,036,967	1,017,086	639,710	861,722	817,240
69 TOTAL PAYMENTS . . . . .		12,220,128	10,029,330	9,297,011	9,513,180	7,846,997
70 Balance on hand . . . . .		1,462,336	1,328,481	2,436,618	1,747,056	1,464,381
71 TOTAL . . . . .		\$13,682,464	\$11,357,811	\$11,733,629	\$11,260,236	\$9,311,378

	Danvers 21,926	Saugus 20,666	Winthrop 20,303	Winchester 19,376	Reading 19,259	Randolph 18,900	Marblehead 18,521
1							
2							
3							
4	\$2,807,887	\$2,859,507	\$2,378,387	\$3,686,322	\$2,705,891	\$3,107,824	\$2,887,477
5	365,263	386,240	408,595	503,311	404,033	341,482	415,664
6	45,115	34,731	13,470	11,538	5,055	23,295	20,294
7	525	1,382	347	647	150	298	754
8	543,488	763,489	444,236	259,801	399,318	371,969	257,047
9	177	15,731	900	—	265	4,473	—
10							
11	38,955	15,036	1,064	36,128	82,812	21,801	34,458
12	357,807	377,127	292,630	520,932	352,519	364,963	432,754
13	1,338,436	238,232	301,647	232,548	493,320	324,502	617,861
14	1,847,246	187,222	180,918	235,076	3,444,453	135,010	1,045,860
15		21,237	30,027	33,261	18,331	—	31,874
16	20,959	12,107	7,040	11,114	12,456	25,478	6,374
17							
18	183,927	128,500	5,975	21,912	63,861	305,776	—
19							
20	—	390,000	—	140,000	660,000	280,000	585,000
21	970,010	1,303,140	1,450,000	1,317,027	903,814	1,250,812	1,300,427
22	18,488	105,134	63,102	46,019	64,626	64,619	23,696
23	669,142	571,750	409,152	1,033,021	799,822	543,535	772,210
24	9,207,425	7,470,625	5,987,40	8,198,657	10,415,726	7,165,837	8,431,759
25	2,070,307	1,483,701	571,411	1,237,826	1,166,720	1,063,037	1,255,233
26	\$11,277,732	\$8,954,326	\$6,558,951	\$9,436,483	\$11,582,446	\$8,223,874	\$9,686,983
27							
28							
29	\$155,280	\$203,436	\$129,650	\$198,090	\$184,333	\$169,430	\$219,873
30	451,486	437,806	466,109	598,836	548,774	356,244	569,440
31	203,371	168,836	192,635	282,172	207,327	207,496	311,307
32	240,079	296,357	201,748	431,140	365,037	243,406	175,161
33	1,335,670	317,634	683,630	185,847	299,615	298,129	705,764
34	36,206	45,529	35,989	21,342	59,150	93,098	24,471
35	2,170,844	2,061,033	1,466,155	2,431,903	1,972,606	2,006,705	1,874,835
36	76,494	44,332	41,036	121,843	81,404	38,047	86,698
37	54,510	41,563	81,359	154,433	58,055	17,032	66,137
38	93,075	117,624	150,874	171,258	123,138	55,546	70,951
39	94,174	117,189	61,093	108,467	134,767	83,853	25,676
40							
41	1,139,621	—	—	—	2,580,440	—	826,424
42	208,413	149,624	171,571	231,019	168,784	115,799	174,144
43	—	—	—	—	—	—	—
44	—	37,740	46,860	52,353	37,502	—	63,516
45	1,055	1,062	2,696	2,521	4,117	—	3,715
46	155,658	95,372	47,469	168,660	126,125	237,023	107,041
47							
48							
49	—	11,996	—	18,341	—	27,013	—
50	23,142	14,331	24,995	11,835	9,306	10,548	13,271
51	86,838	194,822	15,590	39,141	168,796	264,329	398,487
52	93,343	50,439	108,448	70,016	66,164	22,095	158,869
53	539,314	3,537	—	—	—	64,196	—
54	—	—	—	—	—	—	—
55	430,483	875,617	100,889	37,255	447,576	334,542	16,362
56	23,851	—	—	—	—	8,978	—
57	3,640	3,565	3,000	4,935	18,979	—	60,613
58	—	10,038	—	10,228	—	—	—
59							
60	188,262	—	—	—	119,881	—	51,862
61	128,748	10,684	—	93,991	96,601	78,498	129,427
62	—	—	—	—	—	—	—
63	—	9,314	—	7,491	15,236	—	12,313
64							
65	630,500	356,904	79,642	400,481	382,219	496,033	505,000
66	900,000	1,300,000	1,450,000	1,300,000	900,000	1,250,000	1,300,000
67	18,488	105,134	63,102	46,019	64,626	64,619	23,696
68	643,193	570,484	396,911	1,123,765	690,312	544,245	805,911
69	10,125,733	7,652,032	6,007,116	8,323,432	9,930,870	7,086,904	8,780,964
70	1,151,994	1,302,294	551,835	1,113,051	1,651,576	1,141,970	906,019
71	\$11,277,732	\$8,954,326	\$6,558,951	\$9,436,483	\$11,582,446	\$8,223,874	\$9,686,983

TABLE I. — *Summary of Financial Transactions.* Towns

	POPULATION	Billerica 17,867	Stoneham 17,821	Greenfield 17,690	Shrewsbury 16,622	Southbridge 16,523
<b>RECEIPTS</b>						
1 REVENUE						
2 General						
3 Taxes						
4 Property and poll . . . . .		\$2,476,212	\$2,469,024	\$1,963,837	\$2,068,500	\$1,654,463
5 Corporation and income . . . . .		333,975	353,829	485,187	287,966	348,905
6 Licenses and permits . . . . .		33,346	12,271	28,089	31,139	22,059
7 Fines and forfeits . . . . .		578	3,095	4,027	1,182	950
8 Grants and gifts . . . . .		492,608	378,148	640,448	647,527	489,101
9 All other . . . . .		1,276	1,483	800	5,764	500
10 Commercial						
11 Special assessments . . . . .		30,086	33,119	1,113	41,970	3,500
12 Privileges . . . . .		313,983	314,134	459,112	398,617	210,124
13 Departmental . . . . .		357,429	274,572	459,143	245,801	331,888
14 Public service enterprises . . . . .		154,146	219,796	202,920	1,327,962	—
15 Cemeteries . . . . .		12,461	13,078	141	16,974	7,639
16 Interest . . . . .		12,126	6,762	7,489	82,942	2,391
17 NON-REVENUE						
18 Offsets to outlays . . . . .		47,579	5,116	49,676	10,981	18,877
19 Municipal indebtedness						
20 Funded debt . . . . .		—	583,000	100,000	1,200,000	—
21 All other . . . . .		1,300,000	1,301,393	900,070	404,866	1,250,000
22 Refunds . . . . .		52,484	28,038	38,508	22,684	9,873
23 Agency, trust, and investment . . . . .		567,337	497,894	589,900	793,886	346,594
24 TOTAL RECEIPTS . . . . .		6,185,626	6,494,752	5,930,460	7,588,761	4,696,864
25 Balance on hand . . . . .		642,982	930,944	803,866	3,023,127	727,749
26 TOTAL . . . . .		\$6,828,608	\$7,425,696	\$6,734,326	\$10,611,888	\$5,424,613
<b>PAYMENTS</b>						
27 Maintenance						
28 Departmental						
29 General government . . . . .		\$123,815	\$164,844	\$140,135	\$156,362	\$122,482
30 Public safety . . . . .		428,856	477,241	426,661	319,541	403,011
31 Health and sanitation . . . . .		92,202	194,709	58,581	114,463	130,379
32 Highways . . . . .		245,520	224,164	297,061	163,073	189,361
33 Public welfare . . . . .		321,493	346,259	751,248	154,474	664,007
34 Veterans' services . . . . .		58,220	43,994	71,326	33,262	114,067
35 Schools . . . . .		1,884,928	1,539,885	1,618,323	1,654,210	1,000,062
36 Libraries . . . . .		14,950	71,532	65,925	62,673	33,788
37 Recreation . . . . .		30,008	67,518	81,023	33,344	49,885
38 Pensions . . . . .		44,804	98,055	92,186	42,794	57,170
39 Unclassified . . . . .		76,374	105,824	67,126	46,874	38,673
40 Public service enterprises						
41 Electric light . . . . .		—	—	—	883,210	—
42 Water . . . . .		162,860	133,710	137,151	133,429	—
43 All other . . . . .		—	—	61,591	—	—
44 Cemeteries . . . . .		15,485	28,354	391	20,579	10,734
45 Administration of trust funds . . . . .		—	5,294	8,108	1,882	2,230
46 Interest . . . . .		97,123	83,882	70,515	173,044	44,839
47 Outlays						
48 Departmental						
49 General government . . . . .		6,816	1,084	27,910	1,323	—
50 Public safety . . . . .		4,403	99,922	5,024	11,562	5,852
51 Health and sanitation . . . . .		3,176	162,015	142,218	1,489,009	25,335
52 Highways . . . . .		58,734	71,430	145,877	126,478	173,962
53 Public welfare . . . . .		—	—	1,619	—	—
54 Veterans' services . . . . .		—	—	—	—	—
55 Schools . . . . .		364,756	465,587	—	508,692	20,287
56 Libraries . . . . .		—	2,271	—	1,350	—
57 Recreation . . . . .		1,230	15,366	1,685	—	1,100
58 Unclassified . . . . .		—	12,649	—	—	18,000
59 Public service enterprises						
60 Electric light . . . . .		—	—	—	99,767	—
61 Water . . . . .		38,823	53,227	15,265	37,734	—
62 All other . . . . .		—	—	—	—	3,000
63 Cemeteries . . . . .		13,590	3,787	—	5,052	6,662
64 Municipal indebtedness						
65 Funded debt . . . . .		395,000	341,284	209,000	305,000	82,000
66 All other . . . . .		1,300,000	1,300,000	900,000	400,000	1,200,000
67 Refunds . . . . .		52,484	28,038	38,508	22,684	9,873
68 Agency, trust, and investment . . . . .		456,807	490,401	600,924	749,282	354,953
69 TOTAL PAYMENTS . . . . .		6,292,457	6,632,326	6,035,381	7,751,147	4,761,712
70 Balance on hand . . . . .		536,151	793,370	698,945	2,860,741	662,901
71 TOTAL . . . . .		\$6,828,608	\$7,425,696	\$6,734,326	\$10,611,888	\$5,424,613



	Stoughton 16,328	Tewksbury 15,902	Andover 15,878	Milford 15,749	Agawam 15,718	Hingham 15,378	Chelmsford 15,130
1							
2							
3							
4	\$2,366,941	\$1,796,073	\$2,701,526	\$1,512,020	\$2,231,194	\$3,155,831	\$2,451,941
5	328,794	271,386	434,282	314,574	300,526	356,609	318,124
6	26,473	29,840	21,956	26,496	24,798	21,012	32,751
7	2,531	376	2,664	1,334	1,092	603	439
8	553,587	329,598	317,159	245,198	449,640	438,066	554,138
9	4,496	—	—	1,739	955	—	—
10							
11	10,851	—	19,140	2,654	15,080	30,396	—
12	248,195	262,255	400,426	241,633	338,666	335,404	418,956
13	393,601	257,572	284,272	305,802	274,670	310,750	328,782
14	157,848	172,154	204,013	—	195,727	1,026,463	—
15	—	—	11,584	4,702	124	—	18,512
16	6,542	36,869	25,274	8,228	5,173	27,561	6,580
17							
18	—	39,698	35,685	53,207	9,999	25,500	47,813
19							
20	284,200	—	1,005,000	68,000	250,000	—	—
21	801,247	700,000	1,106,323	400,092	1,075,000	439,773	1,123,005
22	15,814	42,301	28,409	26,697	20,909	44,000	41,487
23	432,320	499,591	576,066	361,409	549,098	583,791	447,998
24	5,633,440	4,437,713	7,173,809	3,573,785	5,742,651	6,795,759	5,790,526
25	647,988	1,679,614	1,029,625	528,165	871,642	2,343,729	1,491,440
26	\$6,281,428	\$6,117,327	\$8,203,434	\$4,101,950	\$6,614,293	\$9,139,488	\$7,281,966
27							
28							
29	\$179,072	\$73,881	\$197,477	\$105,648	\$126,336	\$166,712	\$106,958
30	299,686	295,573	496,091	339,905	381,904	619,455	392,409
31	148,973	106,090	117,288	144,838	143,193	189,157	75,037
32	184,143	152,054	304,379	257,748	240,818	217,270	334,795
33	387,225	253,302	180,435	481,834	194,251	287,391	324,345
34	38,447	29,531	37,772	80,010	36,939	26,643	20,982
35	1,854,776	1,582,453	1,941,757	929,799	1,805,539	2,080,542	2,083,852
36	34,477	5,851	105,180	23,770	15,447	11,848	49,276
37	20,268	21,846	65,414	40,575	22,873	69,510	21,192
38	54,634	35,408	63,119	46,960	50,320	107,422	40,280
39	100,743	19,031	44,916	36,650	22,978	62,687	75,447
40							
41	—	—	—	—	—	895,481	—
42	71,006	60,620	138,684	—	115,279	—	—
43	—	—	—	—	—	—	—
44	741	1,278	28,242	7,585	624	—	30,300
45	—	—	2,925	866	—	2,642	—
46	133,145	143,369	94,402	31,393	85,816	142,473	137,710
47							
48							
49	3,657	—	25,545	—	—	—	10,277
50	11,028	11,085	7,350	2,150	7,759	43,823	12,393
51	68,320	4,256	95,332	41,474	445,948	127,157	—
52	47,378	47,475	135,009	104,499	54,415	67,628	99,536
53	—	—	—	19,748	—	—	—
54	—	—	—	—	—	—	—
55	179,008	1,062,789	42,325	—	206,063	1,094,443	518,310
56	—	—	—	—	—	—	32,563
57	1,000	—	1,256	51,195	7,644	1,201	—
58	—	—	—	2,884	—	—	—
59	—	—	—	—	—	—	—
60	—	—	—	—	—	91,457	—
61	15,992	174,566	109,592	—	22,353	—	—
62	—	—	—	—	—	—	—
63	—	—	—	—	—	—	3,169
64							
65	365,377	320,000	300,000	67,000	300,000	395,917	336,000
66	800,000	700,000	1,100,000	400,000	1,075,000	480,505	1,040,650
67	15,814	42,301	28,409	26,697	20,909	44,000	41,487
68	436,520	464,016	658,237	392,084	602,441	682,284	413,599
69	5,451,430	5,606,775	6,321,136	3,635,312	5,987,849	7,937,648	6,200,567
70	829,998	510,552	1,882,298	466,638	626,444	1,201,840	1,081,399
71	\$6,281,428	\$6,117,327	\$8,203,434	\$4,101,950	\$6,614,293	\$9,139,488	\$7,281,966



TABLE I. — *Summary of Financial Transactions. Towns*

	POPULATION	South Hadley 14,956	Ayer 14,927	North Attleborough 14,777	Dartmouth 14,607	Plymouth 14,445
<b>RECEIPTS</b>						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll	\$1,537,210	\$564,725	\$1,461,541	\$1,724,015	\$2,426,055
5	Corporation and income	266,390	161,964	297,661	289,390	393,564
6	Licenses and permits	8,529	16,634	23,816	19,768	23,618
7	Fines and forfeits	470	1,854	1,680	659	1,329
8	Grants and gifts	297,613	2,183,824	290,098	390,774	631,542
9	All other	20	—	1,282	919	—
10	Commercial					
11	Special assessments	3	2,436	9,021	3,760	1,315
12	Privileges	226,758	81,144	264,828	276,187	280,052
13	Departmental	196,919	163,681	276,059	280,021	445,480
14	Public service enterprises	834,928	53,404	944,115	136,206	168,093
15	Cemeteries	—	—	—	325	18,912
16	Interest	1,081	26,940	3,420	3,150	9,138
17	NON-REVENUE					
18	Offsets to outlays	27,000	35,300	—	27,997	17,655
19	Municipal indebtedness					
20	Funded debt	575,000	30,000	50,000	65,000	895,000
21	All other	611,391	—	195	300,020	404,235
22	Refunds	7,087	9,522	49,743	19,736	48,155
23	Agency, trust, and investment	357,155	195,589	363,205	420,570	845,255
24	<b>TOTAL RECEIPTS</b>	<b>4,947,554</b>	<b>3,527,017</b>	<b>4,036,664</b>	<b>3,958,497</b>	<b>6,609,398</b>
25	Balance on hand	615,092	1,716,483	810,347	763,170	1,077,454
26	<b>TOTAL</b>	<b>\$5,562,646</b>	<b>\$5,243,500</b>	<b>\$4,847,011</b>	<b>\$4,721,667</b>	<b>\$7,686,852</b>
<b>PAYMENTS</b>						
27	Maintenance					
28	Departmental					
29	General government	\$84,815	\$93,346	\$79,319	\$108,948	\$178,857
30	Public safety	121,944	107,565	309,677	149,896	425,996
31	Health and sanitation	122,503	55,287	149,201	76,659	211,088
32	Highways	204,974	137,170	155,846	219,396	209,217
33	Public welfare	143,684	102,471	282,659	405,795	867,137
34	Veterans' services	27,413	6,644	33,792	17,489	75,748
35	Schools	1,243,366	969,148	1,121,340	1,288,647	1,522,954
36	Libraries	21,893	13,607	29,738	42,511	59,254
37	Recreation	41,964	15,159	54,153	26,245	94,055
38	Pensions	53,589	15,070	44,065	35,778	123,159
39	Unclassified	50,138	36,586	24,138	58,064	74,146
40	Public service enterprises					
41	Electric light	720,071	—	683,950	—	—
42	Water	—	22,946	92,935	102,881	109,458
43	All other	—	—	—	—	38,418
44	Cemeteries	—	—	—	545	52,009
45	Administration of trust funds	—	—	824	—	2,949
46	Interest	78,740	45,359	73,571	68,833	17,018
47	Outlays					
48	Departmental					
49	General government	95,642	—	—	—	—
50	Public safety	8,490	—	4,722	4,120	12,814
51	Health and sanitation	84,676	110,496	79,781	31,483	14,400
52	Highways	108,628	15,078	55,225	71,610	109,422
53	Public welfare	—	—	—	—	—
54	Veterans' services	—	—	—	—	—
55	Schools	38,174	2,127,052	16,225	161,661	389,026
56	Libraries	—	—	—	—	—
57	Recreation	3,200	—	2,909	1,844	2,988
58	Unclassified	—	—	—	—	407,800
59	Public service enterprises					
60	Electric light	28,354	—	35,566	—	—
61	Water	—	4,139	4,580	128,656	179,882
62	All other	—	—	—	—	—
63	Cemeteries	—	—	—	—	2,321
64	Municipal indebtedness					
65	Funded debt	225,000	341,700	260,000	277,000	74,000
66	All other	600,000	—	—	300,000	400,000
67	Refunds	7,087	9,522	49,743	19,736	48,155
68	Agency, trust, and investment	356,965	194,900	336,622	458,531	531,449
69	<b>TOTAL PAYMENTS</b>	<b>4,471,310</b>	<b>4,423,245</b>	<b>3,989,581</b>	<b>4,056,328</b>	<b>6,233,720</b>
70	Balance on hand	1,091,336	820,255	866,430	665,339	1,453,132
71	<b>TOTAL</b>	<b>\$5,562,646</b>	<b>\$5,243,500</b>	<b>\$4,847,011</b>	<b>\$4,721,667</b>	<b>\$7,686,852</b>

	Fairhaven 14,339	Walpole 14,068	Auburn 14,047	Bourne 14,011	Ludlow 13,805	Amherst 13,718	Webster 13,680
1							
2							
3							
4	\$1,580,899	\$2,475,581	\$1,583,685	\$1,384,897	\$1,633,827	\$1,344,346	\$996,192
5	276,849	459,501	254,694	237,889	306,917	186,643	269,676
6	13,580	25,196	14,232	26,279	27,415	17,348	20,464
7	54	1,135	452	968	415	1,537	2,824
8	354,310	172,812	254,790	1,452,789	434,441	201,461	333,369
9	2,859	7,052	3,362	589	1,065	—	1,051
10							
11	1,354	6,509	—	—	16,548	1,675	2,257
12	188,534	269,530	306,571	124,145	216,145	186,981	234,761
13	282,238	273,266	213,338	251,775	219,159	221,347	344,635
14	28,206	183,680	—	—	—	160,700	81,403
15	61	48	7,900	—	2,987	2,859	6,775
16	5,192	16,452	2,934	1,589	4,975	4,837	4,374
17							
18	11,807	35,371	51,000	44,054	35,621	36,859	29,996
19							
20	80,000	400,000	100,000	—	35,000	120,000	—
21	200,444	2,384	851,000	500,000	500,007	401,084	324,006
22	10,856	33,298	28,317	15,074	32,074	10,151	6,325
23	365,881	493,764	373,316	502,445	335,203	276,622	263,639
24	3,403,124	4,855,579	4,045,591	4,542,493	3,801,799	3,174,450	2,921,747
25	559,284	1,807,363	344,244	704,424	739,663	508,482	472,471
26	\$3,962,408	\$6,662,942	\$4,389,835	\$5,246,917	\$4,541,462	\$3,682,932	\$3,394,218
27							
28							
29	\$90,330	\$143,582	\$53,500	\$113,504	\$75,084	\$108,065	\$102,584
30	210,960	242,387	86,163	274,570	208,410	223,491	185,210
31	140,241	141,240	78,554	69,085	113,309	112,833	115,196
32	137,077	221,771	149,213	172,979	162,774	177,461	159,767
33	423,001	123,615	185,345	208,704	170,655	221,302	483,499
34	30,532	16,158	17,455	15,794	19,678	18,419	51,389
35	1,183,421	1,913,110	1,429,502	1,767,576	1,313,287	1,077,028	737,056
36	30,829	81,305	36,373	22,850	26,053	16,979	33,636
37	23,585	76,069	28,677	73,151	27,262	32,956	29,289
38	25,627	48,840	20,484	35,974	26,720	41,811	75,453
39	38,678	80,411	31,644	60,933	51,605	19,379	34,867
40							
41	—	—	—	—	—	—	—
42	28,969	112,839	—	—	—	64,687	56,705
43	1,438	—	—	1,256	—	—	—
44	361	24	13,752	639	4,663	4,433	9,318
45	1,054	—	—	—	—	—	5,152
46	56,449	87,704	70,951	73,004	103,602	28,826	49,469
47							
48	—	—	—	—	5,857	73,000	12,263
49	—	—	—	—	2,482	16,157	22,976
50	56,875	13,731	77,993	1,601	—	—	—
51	9,793	127,200	5,827	—	216,294	214,151	11,119
52	42,723	82,837	104,815	149,909	106,519	63,635	50,523
53	—	—	—	—	—	—	—
54	—	—	—	—	—	—	—
55	48,764	516,659	53,999	495,488	159,560	—	20,652
56	—	—	—	—	1,319	—	—
57	4,223	—	3,415	18,611	1,228	10,697	—
58	—	—	—	—	8,500	—	—
59	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—
61	—	28,509	—	—	—	66,192	13,569
62	3,761	—	—	—	—	—	—
63	—	—	—	—	1,500	—	—
64							
65	149,800	242,130	249,000	150,000	183,000	126,000	140,419
66	200,000	—	800,000	500,000	500,000	401,000	330,000
67	10,856	33,298	28,317	15,074	32,074	10,151	6,325
68	353,641	466,778	385,208	511,405	369,872	249,056	244,934
69	3,302,988	4,800,197	3,910,187	4,732,107	3,891,307	3,377,709	2,981,370
70	659,420	1,862,745	479,648	514,810	650,155	305,223	412,848
71	\$3,962,408	\$6,662,942	\$4,389,835	\$5,246,917	\$4,541,462	\$3,682,932	\$3,394,218

TABLE I. — *Summary of Financial Transactions.* Towns

	POPULATION	Dracut 13,674	Barnstable 13,465	Swampscott 13,294	Rockland 13,119	Falmouth 13,037
<b>RECEIPTS</b>						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll . . . . .	\$1,370,308	\$2,820,997	\$2,664,175	\$1,753,764	\$2,731,330
5	Corporation and income . . . . .	247,241	353,955	345,752	280,244	334,781
6	Licenses and permits . . . . .	20,073	35,044	8,929	12,894	34,965
7	Fines and forfeits . . . . .	151	1,678	459	379	1,267
8	Grants and gifts . . . . .	421,093	500,163	206,935	324,092	665,085
9	All other . . . . .	1,901	—	10,389	1,995	3,568
10	Commercial					
11	Special assessments . . . . .	—	1,614	7,258	—	765
12	Privileges . . . . .	215,691	443,875	322,106	177,963	285,059
13	Departmental . . . . .	216,442	503,077	187,786	275,426	376,317
14	Public service enterprises . . . . .	—	139,542	146,426	145,114	231,381
15	Cemeteries . . . . .	12	77,348	18,049	996	3,142
16	Interest . . . . .	9,618	7,495	4,779	3,657	42,172
17	NON-REVENUE					
18	Offsets to outlays . . . . .	18,854	64,973	13,498	20,863	73,175
19	Municipal indebtedness					
20	Funded debt . . . . .	—	710,000	30,000	—	—
21	All other . . . . .	500,000	1,210,322	1,039,263	923,500	400,000
22	Refunds . . . . .	11,236	36,481	29,410	19,910	55,322
23	Agency, trust, and investment . . . . .	572,955	831,751	484,991	379,387	648,476
24	TOTAL RECEIPTS . . . . .	3,605,575	7,738,315	5,520,205	4,320,184	5,886,805
25	Balance on hand . . . . .	960,228	1,091,054	1,304,426	355,776	1,919,406
26	TOTAL . . . . .	\$4,565,803	\$8,829,369	\$6,824,631	\$4,675,960	\$7,806,211
<b>PAYMENTS</b>						
27	Maintenance					
28	Departmental					
29	General government . . . . .	\$66,765	\$165,043	\$187,509	\$79,505	\$181,110
30	Public safety . . . . .	160,274	388,957	496,190	245,859	495,466
31	Health and sanitation . . . . .	42,399	102,368	168,078	123,262	136,832
32	Highways . . . . .	126,275	369,202	266,051	194,672	280,826
33	Public welfare . . . . .	307,835	479,758	229,828	397,075	445,662
34	Veterans' services . . . . .	23,299	70,390	17,011	27,189	27,374
35	Schools . . . . .	1,261,625	1,639,428	1,472,120	1,339,317	1,536,497
36	Libraries . . . . .	15,638	22,583	56,743	27,135	54,171
37	Recreation . . . . .	17,621	183,522	123,919	27,693	142,531
38	Pensions . . . . .	19,458	55,748	114,093	44,844	83,440
39	Unclassified . . . . .	40,735	120,686	97,882	45,213	140,450
40	Public service enterprises					
41	Electric light . . . . .	—	—	—	—	—
42	Water . . . . .	—	—	124,924	95,580	122,970
43	All other . . . . .	—	157,039	—	—	3,668
44	Cemeteries . . . . .	2,899	152,784	29,562	1,396	8,016
45	Administration of trust funds . . . . .	—	—	4,239	—	1,223
46	Interest . . . . .	72,434	111,930	95,441	87,494	100,330
47	Outlays					
48	Departmental					
49	General government . . . . .	—	—	—	—	2,500
50	Public safety . . . . .	3,211	40,171	50,099	19,990	11,204
51	Health and sanitation . . . . .	4,360	—	14,531	32,545	23,902
52	Highways . . . . .	85,807	176,375	75,999	43,413	71,777
53	Public welfare . . . . .	—	—	—	—	—
54	Veterans' services . . . . .	—	—	—	—	—
55	Schools . . . . .	698,765	416,505	627,418	20,034	693,191
56	Libraries . . . . .	—	—	—	—	6,164
57	Recreation . . . . .	—	46,160	20,130	—	11,260
58	Unclassified . . . . .	—	11,243	—	—	—
59	Public service enterprises					
60	Electric light . . . . .	—	—	—	—	—
61	Water . . . . .	—	—	37,758	10,784	109,929
62	All other . . . . .	—	20,882	—	—	—
63	Cemeteries . . . . .	—	—	29,750	—	—
64	Municipal indebtedness					
65	Funded debt . . . . .	145,000	331,000	297,021	214,000	284,500
66	All other . . . . .	500,000	1,230,500	1,019,121	844,500	400,000
67	Refunds . . . . .	11,236	36,481	29,410	19,910	55,322
68	Agency, trust, and investment . . . . .	273,149	750,673	479,738	369,706	831,174
69	TOTAL PAYMENTS . . . . .	3,883,825	7,129,428	6,162,570	4,311,146	6,261,539
70	Balance on hand . . . . .	681,978	1,699,941	662,061	364,814	1,544,672
71	TOTAL . . . . .	\$4,565,803	\$8,829,369	\$6,824,631	\$4,675,960	\$7,806,211

	Burlington 12,852	Clinton 12,848	Canton 12,771	Concord 12,517	Wilmington 12,475	Adams 12,391	Easthampton 12,326
1							
2							
3							
4	\$2,672,515	\$1,267,819	\$2,198,969	\$2,730,909	\$2,159,029	\$1,033,786	\$1,251,883
5	215,738	257,481	278,403	289,265	230,107	331,653	306,765
6	10,055	15,804	24,314	22,540	11,136	17,256	12,245
7	129	136	1,722	574	5,489	480	851
8	314,798	332,404	293,793	387,997	334,692	291,044	397,368
9	-	50	1,675	-	432	-	-
10	-	-	-	-	-	-	-
11	-	20,329	39,860	-	16,463	1,804	-
12	267,874	220,478	297,396	279,980	214,722	179,507	179,425
13	279,940	265,922	239,872	200,820	284,064	546,699	221,457
14	-	154,577	132,764	1,308,964	209,576	-	120,738
15	5,910	15,844	5,764	12,491	7,982	12,857	5,927
16	9,340	5,866	20,940	18,824	12,660	3,863	6,807
17							
18	26,444	2,829	16,163	11,000	6,618	22,856	-
19							
20	225,300	197,000	178,000	75,000	647,000	-	100,000
21	1,219,932	100,217	775,479	400,026	1,123,213	550,000	400,020
22	34,445	13,156	44,868	32,115	43,605	8,580	26,734
23	465,620	272,619	342,118	499,673	394,417	307,034	292,522
24	5,748,040	3,142,531	4,892,100	6,270,178	5,701,205	3,307,419	3,322,742
25	600,682	898,259	1,403,340	1,594,092	369,676	427,244	562,277
26	\$6,348,722	\$4,040,790	\$6,295,440	\$7,864,270	\$6,070,881	\$3,734,663	\$3,885,019
27							
28							
29	\$136,676	\$83,681	\$122,741	\$160,509	\$103,346	\$69,908	\$117,646
30	352,344	266,995	324,394	452,412	318,694	138,795	233,265
31	122,400	90,594	150,223	97,846	92,811	75,632	130,368
32	230,440	141,843	176,442	213,932	183,550	150,093	172,724
33	159,520	527,357	213,134	116,697	207,116	673,678	393,278
34	18,136	39,217	63,412	16,884	51,595	51,946	29,112
35	1,938,687	742,593	1,372,593	2,033,101	1,550,523	837,451	823,242
36	20,194	35,450	50,578	91,859	19,337	23,242	17,821
37	30,824	29,003	35,505	43,315	15,403	33,533	45,938
38	35,030	47,150	40,780	71,814	37,322	31,397	70,022
39	66,776	41,096	46,031	53,635	48,877	44,490	18,617
40							
41	-	-	-	991,244	-	-	-
42	-	91,200	100,454	117,825	133,412	-	72,476
43	-	-	-	-	-	-	-
44	25,661	25,499	20,526	18,976	33,931	42,474	16,268
45	-	1,984	-	1,830	-	993	668
46	193,555	92,368	159,226	58,132	123,890	17,813	58,136
47							
48							
49	-	-	6,767	5,383	1,810	-	2,950
50	3,803	27,612	7,613	16,910	5,844	-	1,200
51	143,561	34,683	130,129	559,427	-	32,176	120,721
52	94,996	53,806	59,523	52,403	54,301	87,233	137,613
53	-	2,700	-	-	-	-	-
54	-	-	-	-	-	-	-
55	216,209	32,032	647,836	21,000	130,803	-	83,073
56	-	-	211,504	-	-	-	-
57	3,648	1,839	20,641	7,761	-	-	1,543
58	-	-	-	10,993	-	-	-
59							
60	-	-	-	-	-	-	-
61	-	10,192	79,393	139,962	25,952	-	112,596
62	-	-	-	-	-	-	-
63	-	-	-	-	-	-	-
64							
65	396,050	173,400	459,512	285,600	371,408	87,000	100,000
66	1,225,350	100,000	700,000	400,000	1,147,575	400,000	400,000
67	34,445	13,156	44,868	32,115	43,605	8,580	26,734
68	409,517	272,301	333,903	603,645	390,443	301,233	264,679
69	5,907,857	2,977,761	5,577,743	6,712,268	5,099,591	3,142,575	3,454,988
70	440,865	1,063,029	717,697	1,152,002	971,290	592,088	430,031
71	\$6,348,722	\$4,040,790	\$6,295,440	\$7,864,270	\$6,070,881	\$3,734,663	\$3,885,019



TABLE I. — *Summary of Financial Transactions.* Towns

	POPULATION	Somerset 12,196	Athol 11,637	Scituate 11,214	Middleborough 11,065	Bedford 10,969
<b>RECEIPTS</b>						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll . . . . .	\$2,081,481	\$1,229,864	\$2,662,469	\$1,273,191	\$1,786,745
5	Corporation and income . . . . .	271,831	302,575	280,848	218,309	143,398
6	Licenses and permits . . . . .	6,266	13,029	22,990	11,293	13,483
7	Fines and forfeits . . . . .	955	985	744	630	311
8	Grants and gifts . . . . .	205,084	268,126	342,770	358,893	418,344
9	All other . . . . .	—	—	196	554	—
10	Commercial					
11	Special assessments . . . . .	—	—	1,677	2,296	29,891
12	Privileges . . . . .	208,727	178,235	282,415	178,767	168,189
13	Departmental . . . . .	165,091	220,873	239,784	410,615	198,521
14	Public service enterprises . . . . .	115,850	106,617	148,041	1,063,008	89,681
15	Cemeteries . . . . .	1,743	9,820	—	7,512	4,269
16	Interest . . . . .	1,024	3,612	8,597	9,023	6,132
17	NON-REVENUE					
18	Offsets to outlays . . . . .	—	31,000	19,733	83,335	39,903
19	Municipal indebtedness					
20	Funded debt . . . . .	480,000	—	—	—	3,577,450
21	All other . . . . .	200,215	200,000	1,400,000	—	978,848
22	Refunds . . . . .	19,814	9,113	44,466	43,294	21,837
23	Agency, trust, and investment . . . . .	438,828	230,833	491,968	343,365	341,020
24	<b>TOTAL RECEIPTS</b> . . . . .	<b>4,196,909</b>	<b>2,804,682</b>	<b>5,946,698</b>	<b>4,004,085</b>	<b>7,818,022</b>
25	Balance on hand . . . . .	951,258	479,515	1,078,601	1,155,582	758,790
26	<b>TOTAL</b> . . . . .	<b>\$5,148,167</b>	<b>\$3,284,197</b>	<b>\$7,025,299</b>	<b>\$5,159,667</b>	<b>\$8,576,812</b>
<b>PAYMENTS</b>						
27	Maintenance					
28	Departmental					
29	General government . . . . .	\$101,761	\$88,947	\$128,830	\$110,632	\$94,447
30	Public safety . . . . .	201,562	221,879	518,083	207,632	201,655
31	Health and sanitation . . . . .	120,119	82,825	102,912	92,562	99,880
32	Highways . . . . .	122,945	162,031	265,563	154,466	86,884
33	Public welfare . . . . .	287,922	394,566	223,190	464,752	96,037
34	Veterans' services . . . . .	47,893	37,258	15,082	53,718	3,722
35	Schools . . . . .	1,061,004	967,296	1,746,488	1,006,600	1,438,755
36	Libraries . . . . .	44,674	26,151	51,208	24,071	41,963
37	Recreation . . . . .	32,947	26,920	62,400	33,651	19,236
38	Pensions . . . . .	38,143	31,770	76,900	47,934	21,141
39	Unclassified . . . . .	30,350	51,152	67,118	66,255	50,524
40	Public service enterprises					
41	Electric light . . . . .	—	—	—	705,655	—
42	Water . . . . .	112,419	77,415	135,136	90,899	40,629
43	All other . . . . .	—	—	—	227	—
44	Cemeteries . . . . .	3,848	22,369	—	7,404	8,127
45	Administration of trust funds . . . . .	—	962	—	443	—
46	Interest . . . . .	43,645	4,579	146,891	37,068	111,659
47	Outlays					
48	Departmental					
49	General government . . . . .	—	2,803	—	—	1,095
50	Public safety . . . . .	16,337	6,141	7,709	4,092	6,157
51	Health and sanitation . . . . .	23,053	11,011	7,761	316,224	190,621
52	Highways . . . . .	17,672	67,098	50,888	91,743	121,499
53	Public welfare . . . . .	—	—	—	—	—
54	Veterans' services . . . . .	—	—	—	—	—
55	Schools . . . . .	286,500	6,705	318,493	18,382	714,518
56	Libraries . . . . .	—	—	7,400	—	—
57	Recreation . . . . .	21,886	1,688	—	—	—
58	Unclassified . . . . .	5,183	1,590	—	—	—
59	Public service enterprises					
60	Electric light . . . . .	—	—	—	152,080	—
61	Water . . . . .	327,399	15,889	30,915	11,233	85,076
62	All other . . . . .	—	—	—	—	—
63	Cemeteries . . . . .	—	4,364	—	—	—
64	Municipal indebtedness					
65	Funded debt . . . . .	140,000	31,000	367,590	137,500	249,000
66	All other . . . . .	200,000	200,000	1,440,000	—	970,000
67	Refunds . . . . .	19,814	9,113	44,466	43,294	21,837
68	Agency, trust, and investment . . . . .	452,791	225,643	576,271	315,440	335,256
69	<b>TOTAL PAYMENTS</b> . . . . .	<b>3,759,867</b>	<b>2,779,165</b>	<b>6,391,294</b>	<b>4,193,957</b>	<b>5,009,718</b>
70	Balance on hand . . . . .	1,388,300	505,032	634,005	965,710	3,567,094
71	<b>TOTAL</b> . . . . .	<b>\$5,148,167</b>	<b>\$3,284,197</b>	<b>\$7,025,299</b>	<b>\$5,159,667</b>	<b>\$8,576,812</b>



## Graded According to Population of 1960 — Continued

	North Andover 10,908	Northbridge 10,800	Amesbury 10,787	Grafton 10,627	Abington 10,607	Longmeadow 10,565	Franklin 10,530
1							
2							
3							
4	\$1,399,729	\$944,570	\$993,841	\$992,963	\$1,390,164	\$2,258,147	\$1,299,743
5	236,847	316,081	212,004	174,663	205,495	285,648	225,224
6	13,129	11,520	13,863	9,322	10,555	16,101	24,567
7	309	197	1,207	1,060	228	1,602	230
8	229,392	237,208	263,582	321,535	290,558	125,812	289,309
9	414	-	-	-	317	-	37
10							
11	21,825	3,121	2,400	-	-	122,126	1,163
12	186,450	152,445	174,194	159,326	166,444	350,522	200,888
13	176,610	207,093	463,213	222,689	183,428	154,506	248,367
14	138,123	43,814	120,261	-	107,795	128,852	92,519
15	-	450	16,089	6,159	-	-	80
16	26,350	1,849	5,545	2,657	23,715	12,489	6,895
17							
18	41,182	21,219	18,323	22,229	16,500	118,997	46,919
19							
20	25,000	-	18,000	-	80,000	1,235,000	193,000
21	500,004	200,000	175,000	350,000	200,000	861,149	206,930
22	14,031	12,652	17,308	17,776	20,674	21,398	18,895
23	321,180	226,268	284,188	188,911	270,546	452,720	230,037
24	3,330,575	2,378,487	2,779,018	2,469,290	2,966,419	6,145,069	3,084,803
25	1,868,938	482,317	486,928	1,524,905	1,844,699	999,904	973,988
26	\$5,199,513	\$2,860,804	\$3,265,946	\$3,994,195	\$4,811,118	\$7,144,973	\$4,058,791
27							
28							
29	\$95,398	\$57,322	\$79,261	\$49,985	\$67,563	\$99,635	\$81,861
30	320,236	128,324	186,636	96,123	224,406	234,333	153,842
31	75,262	96,234	76,098	45,321	59,239	114,711	89,279
32	219,126	196,391	155,916	125,308	123,348	157,167	151,624
33	225,970	283,442	629,852	244,375	196,214	55,401	306,603
34	22,111	52,498	23,762	38,497	28,377	5,629	34,482
35	872,571	852,477	753,235	901,532	1,190,820	1,724,024	1,056,628
36	35,480	23,125	45,857	26,223	27,802	34,498	21,498
37	31,926	29,200	25,164	8,715	20,401	120,777	22,640
38	53,702	13,471	74,293	12,740	33,579	43,832	18,584
39	49,330	23,439	29,914	31,161	26,724	76,502	39,974
40							
41	-	-	-	-	-	-	-
42	93,121	56,220	76,619	-	75,689	127,343	57,016
43	-	-	-	-	-	-	-
44	-	3,139	15,949	16,661	-	-	456
45	-	1,556	1,280	-	-	-	-
46	93,631	12,760	7,978	59,348	112,157	115,350	73,184
47							
48							
49	-	-	-	-	-	-	-
50	56,138	6,127	14,258	1,734	134,079	1,723	26,377
51	1,879	4,351	25,056	14,000	16,363	138,026	56,135
52	83,653	48,556	49,243	52,759	88,295	173,009	88,171
53	-	-	20,916	-	-	-	-
54	-	-	-	-	-	-	-
55	1,041,484	-	16,323	992,322	1,041,164	305,019	293,337
56	-	-	-	-	-	-	-
57	3,045	2,629	3,692	-	-	33,108	5,855
58	-	-	-	-	-	-	-
59	-	-	-	-	-	-	-
60	-	-	-	-	-	-	-
61	32,843	33,103	84,675	-	19,534	10,334	12,100
62	-	-	-	-	-	-	-
63	-	-	-	-	-	-	-
64							
65	264,000	47,750	69,000	123,000	253,000	305,000	150,000
66	500,000	200,000	175,000	350,000	200,000	860,000	220,000
67	14,031	12,652	17,308	17,776	20,674	21,398	18,895
68	312,577	231,472	274,631	183,724	264,002	522,335	228,829
69	4,497,514	2,422,243	2,931,826	3,391,394	4,223,430	5,279,154	3,207,370
70	701,999	438,561	334,120	602,891	587,688	1,865,819	851,421
71	\$5,199,513	\$2,860,804	\$3,265,946	\$3,994,195	\$4,811,118	\$7,144,973	\$4,058,791

TABLE I. — *Summary of Financial Transactions. Towns*

	POPULATION	Whitman 10,485	Wayland 10,444	Palmer 10,358	Westwood 10,354	East Longmeadow 10,294
<b>RECEIPTS</b>						
1 REVENUE						
2 General						
3 Taxes						
4 Property and poll . . . . .		\$1,217,645	\$2,598,665	\$789,937	\$1,919,375	\$1,710,330
5 Corporation and income . . . . .		220,526	208,546	237,201	201,991	192,192
6 Licenses and permits . . . . .		9,642	17,736	12,001	8,355	13,790
7 Fines and forfeits . . . . .		243	437	1,438	2,331	372
8 Grants and gifts . . . . .		240,103	322,071	212,647	223,221	492,714
9 All other . . . . .		—	175	—	—	900
10 Commercial						
11 Special assessments . . . . .		—	5,305	—	17,140	29,432
12 Privileges . . . . .		159,412	239,772	176,871	248,222	228,402
13 Departmental . . . . .		169,364	187,049	154,006	174,501	196,274
14 Public service enterprises . . . . .		84,906	127,757	—	—	117,228
15 Cemeteries . . . . .		585	7,888	9,118	7,075	29
16 Interest . . . . .		1,559	13,758	7,439	7,221	2,801
17 NON-REVENUE						
18 Offsets to outlays . . . . .		12,371	18,899	8,495	5,431	33,500
19 Municipal indebtedness						
20 Funded debt . . . . .		—	50,000	—	1,100,000	625,000
21 All other . . . . .		580,000	400,000	100,000	1,006,683	601,171
22 Refunds . . . . .		20,187	25,037	9,071	25,507	28,583
23 Agency, trust, and investment . . . . .		259,902	480,876	194,028	459,136	337,446
24 TOTAL RECEIPTS . . . . .		2,976,445	4,703,971	1,912,252	5,411,189	4,610,164
25 Balance on hand . . . . .		394,922	1,321,624	916,937	1,027,364	435,365
26 TOTAL . . . . .		\$3,371,367	\$6,025,595	\$2,829,189	\$6,438,553	\$5,045,529
<b>PAYMENTS</b>						
27 Maintenance						
28 Departmental						
29 General government . . . . .		\$102,147	\$135,670	\$84,058	\$124,827	\$90,633
30 Public safety . . . . .		173,268	210,662	104,214	312,746	137,354
31 Health and sanitation . . . . .		88,504	95,501	47,543	82,173	52,119
32 Highways . . . . .		104,925	144,302	146,642	178,331	182,432
33 Public welfare . . . . .		327,043	103,467	256,472	66,492	92,223
34 Veterans' services . . . . .		21,962	8,577	31,375	11,733	9,540
35 Schools . . . . .		1,055,705	1,895,797	674,338	1,509,122	1,319,078
36 Libraries . . . . .		14,604	34,441	11,600	63,536	41,169
37 Recreation . . . . .		30,056	53,038	19,385	16,710	17,460
38 Pensions . . . . .		24,396	29,927	24,591	29,269	24,963
39 Unclassified . . . . .		40,834	60,212	11,515	39,008	38,131
40 Public service enterprises						
41 Electric light . . . . .		—	—	—	—	—
42 Water . . . . .		57,337	78,389	—	—	90,342
43 All other . . . . .		—	—	—	—	—
44 Cemeteries . . . . .		585	22,964	18,590	5,737	—
45 Administration of trust funds . . . . .		—	—	—	—	—
46 Interest . . . . .		11,368	116,053	26,175	111,525	113,802
47 Outlays						
48 Departmental						
49 General government . . . . .		1,140	21,331	—	1,721	—
50 Public safety . . . . .		14,227	27,002	10,995	9,004	—
51 Health and sanitation . . . . .		7,817	6,963	7,946	761,936	159,685
52 Highways . . . . .		62,269	103,295	99,692	19,398	102,483
53 Public welfare . . . . .		—	—	—	—	—
54 Veterans' services . . . . .		—	—	—	—	—
55 Schools . . . . .		27,156	214,234	343,109	97,055	20,978
56 Libraries . . . . .		—	—	—	—	—
57 Recreation . . . . .		—	—	—	11,207	—
58 Unclassified . . . . .		—	—	—	—	—
59 Public service enterprises						
60 Electric light . . . . .		—	—	—	—	—
61 Water . . . . .		24,330	70,745	—	—	6,000
62 All other . . . . .		—	—	—	—	—
63 Cemeteries . . . . .		—	12,291	—	—	—
64 Municipal indebtedness						
65 Funded debt . . . . .		43,000	287,500	55,000	280,131	280,000
66 All other . . . . .		580,000	400,000	100,000	1,000,000	1,095,000
67 Refunds . . . . .		20,187	25,037	9,071	25,507	28,583
68 Agency, trust, and investment . . . . .		269,868	467,452	200,279	4 0,409	362,998
69 TOTAL PAYMENTS . . . . .		3,102,729	4,624,880	2,282,590	5,167,577	4,264,973
70 Balance on hand . . . . .		268,638	1,400,715	546,599	1,270,976	780,556
71 TOTAL . . . . .		\$3,371,367	\$6,025,595	\$2,829,189	\$6,438,553	\$5,045,529

	Bridgewater 10,276	Foxborough 10,136	Holden 10,117	Holbrook 10,104	Sharon 10,070	Aggregate— 82 Towns 1,462,686
1						
2						
3						
4	\$1,056,267	\$1,388,012	\$1,252,597	\$1,291,493	\$1,771,865	\$214,911,058
5	186,021	179,693	192,369	162,075	204,547	31,285,337
6	13,979	16,753	8,257	7,828	8,417	1,723,299
7	290	1,019	210	162	992	225,696
8	218,411	289,107	197,892	212,599	220,602	36,624,413
9	2,750	—	185	2,100	1,742	130,658
10						
11	6,287	—	4,775	15,774	1,109	1,748,448
12	133,488	152,522	207,893	148,470	192,956	29,285,951
13	193,881	166,157	148,821	163,058	184,618	30,758,561
14	93,392	100,534	662,633	77,016	92,420	34,982,034
15	313	1,230	16	—	180	848,106
16	6,438	21,358	3,508	6,198	4,536	1,305,429
17						
18	2,000	63,057	39,719	15,187	15,541	3,455,820
19						
20	—	100,000	—	867,000	271,250	36,779,818
21	300,000	—	622,000	600,781	907,404	67,571,886
22	14,083	34,071	18,136	20,942	21,352	3,148,729
23	223,113	238,534	253,428	227,601	325,876	45,700,155
24	2,450,713	2,752,047	3,612,439	3,818,284	4,225,407	540,485,398
25	446,935	1,839,174	567,641	592,987	795,424	105,836,812
26	\$2,897,648	\$4,591,221	\$4,180,080	\$4,411,271	\$5,020,831	\$646,322,210
27						
28						
29	\$57,711	\$63,771	\$78,916	\$92,879	\$103,351	\$12,917,352
30	147,052	161,534	75,892	173,630	173,652	36,241,707
31	68,790	60,666	54,807	60,204	63,139	15,271,101
32	76,056	155,537	137,348	82,045	221,331	19,801,860
33	262,540	116,566	86,937	238,105	83,466	33,576,347
34	32,271	25,886	19,536	12,138	13,806	3,455,490
35	987,198	1,081,115	1,375,323	974,565	1,372,768	148,296,063
36	22,122	21,955	36,709	19,058	36,563	5,177,669
37	16,977	13,673	20,909	11,384	19,838	6,158,756
38	23,815	20,648	17,329	20,081	26,847	7,369,770
39	26,940	36,245	10,924	27,963	61,095	7,424,772
40						
41	—	—	482,506	—	—	17,105,721
42	49,086	69,261	65,923	71,413	53,375	10,053,009
43	—	—	—	—	—	263,887
44	313	1,635	615	—	1,697	1,531,342
45	40	405	—	7	—	162,605
46	9,414	79,795	42,575	57,364	96,386	8,923,313
47						
48						
49	4,722	15,235	4,588	13,880	128,169	1,496,098
50	—	1,374	14,706	4,301	5,306	2,199,805
51	16,750	—	7,950	8,813	1,414	11,603,608
52	53,501	66,984	110,271	70,106	73,873	8,768,243
53	—	—	—	—	—	673,773
54	—	—	—	—	—	—
55	21,732	963,757	11,912	253,241	368,274	34,250,798
56	—	30,500	—	—	—	607,887
57	1,400	—	2,228	—	—	1,215,036
58	—	—	—	—	—	683,550
59	—	—	—	—	—	—
60	—	—	24,759	—	—	2,316,668
61	15,978	49,404	22,268	107,930	16,776	3,978,018
62	—	—	—	—	—	42,643
63	—	—	—	—	—	172,392
64						
65	80,000	245,000	170,000	182,594	277,000	25,666,065
66	300,000	—	612,000	600,000	946,500	67,289,681
67	14,083	34,071	18,136	20,942	21,352	3,148,729
68	234,387	234,895	260,584	221,854	327,348	44,844,561
69	2,522,878	3,549,912	3,765,651	3,324,497	4,493,326	542,688,319
70	374,770	1,041,309	414,429	1,086,774	527,505	103,633,891
71	\$2,897,648	\$4,591,221	\$4,180,080	\$4,411,271	\$5,020,831	\$646,322,210

TABLE II. — *Debt Transactions for 1963*

Towns (Population over 10,000)	ISSUED			
	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans
1. Brookline . . . . .	\$75,000	—	—	\$2,600,000
2. Arlington . . . . .	900,000	—	—	3,000,000
3. Weymouth . . . . .	755,000	—	—	—
4. Framingham . . . . .	3,835,000	\$50,000	—	500,000
5. Watertown . . . . .	—	—	\$100,000	2,100,000
6. Braintree . . . . .	750,000	—	50,000	1,500,000
7. Natick . . . . .	1,900,000	47,000	—	2,750,000
8. Belmont . . . . .	1,320,000	—	—	—
9. Methuen . . . . .	1,600,000	200,000	—	700,000
10. Lexington . . . . .	3,200,000	—	200,000	2,000,000
11. Milton . . . . .	1,240,000	—	—	1,200,000
12. Wellesley . . . . .	1,600,000	—	600,000	1,100,000
13. Needham . . . . .	—	—	—	2,000,000
14. West Springfield . . . . .	—	—	—	2,400,000
15. Norwood . . . . .	100,000	322,000	—	—
16. Wakefield . . . . .	—	—	—	1,000,000
17. Dedham . . . . .	206,618	—	—	1,000,000
18. Danvers . . . . .	—	—	70,000	900,000
19. Saugus . . . . .	390,000	—	—	1,300,000
20. Winthrop . . . . .	—	—	—	1,450,000
21. Winchester . . . . .	—	140,000	—	1,300,000
22. Reading . . . . .	660,000	—	—	900,000
23. Randolph . . . . .	280,000	—	—	1,250,000
24. Marblehead . . . . .	410,000	175,000	300,000	1,000,000
25. Billerica . . . . .	—	—	—	1,300,000
26. Stoneham . . . . .	533,000	50,000	—	1,300,000
27. Greenfield . . . . .	100,000	—	—	900,000
28. Shrewsbury . . . . .	1,200,000	—	—	400,000
29. Southbridge . . . . .	—	—	—	1,250,000
30. Stoughton . . . . .	284,200	—	—	800,000
31. Tewksbury . . . . .	—	—	—	700,000
32. Andover . . . . .	1,005,000	—	—	1,100,000
33. Milford . . . . .	68,000	—	—	400,000
34. Agawam . . . . .	250,000	—	—	1,075,000
35. Hingham . . . . .	—	—	—	400,000
36. Chelmsford . . . . .	—	—	100,000	1,000,000
37. South Hadley . . . . .	575,000	—	11,173	600,000
38. Ayer . . . . .	30,000	—	—	—
39. North Attleborough . . . . .	50,000	—	—	—
40. Dartmouth . . . . .	65,000	—	—	300,000
41. Plymouth . . . . .	400,000	495,000	—	400,000
42. Fairhaven . . . . .	80,000	—	—	200,000
43. Walpole . . . . .	400,000	—	—	—
44. Auburn . . . . .	100,000	—	—	800,000
45. Bourne . . . . .	—	—	—	500,000
46. Ludlow . . . . .	35,000	—	—	500,000
47. Amherst . . . . .	120,000	—	8,000	355,000
48. Webster . . . . .	—	—	—	300,000
49. Dracut . . . . .	—	—	—	500,000
50. Barnstable . . . . .	710,000	—	—	1,200,000
51. Swampscott . . . . .	30,000	—	—	1,000,000
52. Rockland . . . . .	—	—	80,000	800,000
53. Falmouth . . . . .	—	—	—	400,000
54. Burlington . . . . .	225,300	—	—	1,200,000
55. Clinton . . . . .	197,000	—	—	100,000
56. Canton . . . . .	178,000	—	75,000	700,000
57. Concord . . . . .	—	75,000	—	400,000
58. Wilmington . . . . .	622,000	25,000	100,000	1,000,000
59. Adams . . . . .	—	—	—	550,000
60. Easthampton . . . . .	100,000	—	—	400,000
61. Somerset . . . . .	180,000	300,000	—	200,000
62. Athol . . . . .	—	—	—	200,000
63. Seitate . . . . .	—	—	—	1,400,000
64. Middleborough . . . . .	—	—	—	—



*Classified by Character of Obligation*

	Highway Re- imbursement and Airport Grant Loans	PAID				Highway Re- imbursement and Airport Grant Loans
		General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	
1.	-	\$645,000	\$6,000	-	\$2,600,000	-
2.	-	410,000	-	-	3,000,000	-
3.	-	964,000	70,000	-	-	-
4.	-	905,000	120,000	-	500,000	-
5.	-	415,000	-	-	2,100,000	-
6.	-	578,000	303,000	-	1,500,000	-
7.	-	622,400	63,000	-	2,750,000	\$69,835
8.	-	-	-	-	-	-
9.	-	120,000	39,000	-	700,000	-
10.	-	737,000	101,000	\$200,000	2,000,000	-
11.	-	152,000	-	-	1,200,000	-
12.	-	402,000	50,000	600,000	1,100,000	-
13.	-	664,000	-	-	2,000,000	-
14.	-	395,000	85,000	-	2,400,000	-
15.	-	182,000	84,000	-	-	-
16.	\$34,350	388,000	84,000	-	1,000,000	3,000
17.	-	481,000	-	-	1,000,000	-
18.	-	485,500	145,000	-	900,000	-
19.	-	343,000	10,000	-	1,300,000	-
20.	-	30,000	5,000	-	1,450,000	-
21.	-	275,000	20,000	-	1,300,000	-
22.	-	260,000	117,000	-	900,000	-
23.	-	441,000	36,000	-	1,250,000	-
24.	-	480,000	25,000	300,000	1,000,000	-
25.	-	309,000	86,000	-	1,300,000	-
26.	-	242,000	60,000	-	1,300,000	-
27.	-	204,000	5,000	-	900,000	-
28.	-	280,000	25,000	-	400,000	-
29.	-	72,000	10,000	-	1,200,000	-
30.	-	320,000	42,000	-	800,000	-
31.	-	246,000	74,000	-	700,000	-
32.	-	285,000	15,000	-	1,100,000	-
33.	-	67,000	-	-	400,000	-
34.	-	300,000	-	-	1,075,000	-
35.	-	370,000	10,000	-	400,000	-
36.	23,000	336,000	-	-	1,000,000	40,650
37.	-	225,000	-	-	600,000	-
38.	-	335,000	6,700	-	-	-
39.	-	195,000	65,000	-	-	-
40.	-	215,000	62,000	-	300,000	-
41.	-	50,000	24,000	-	400,000	-
42.	-	140,000	9,800	-	200,000	-
43.	-	232,000	-	-	-	-
44.	51,000	249,000	-	-	800,000	-
45.	-	150,000	-	-	500,000	-
46.	-	183,000	-	-	500,000	-
47.	38,000	76,000	50,000	-	355,000	46,000
48.	24,000	140,418	-	-	300,000	30,000
49.	-	145,000	-	-	500,000	-
50.	8,000	305,000	26,000	22,500	1,200,000	8,000
51.	-	251,000	40,000	-	1,000,000	-
52.	43,500	190,000	24,000	-	800,000	44,500
53.	-	208,000	76,500	-	400,000	-
54.	19,500	396,050	-	-	1,200,000	23,350
55.	-	110,000	63,400	-	100,000	-
56.	-	365,000	68,000	-	700,000	-
57.	-	210,900	74,700	-	400,000	-
58.	22,800	309,175	56,400	100,000	1,000,000	47,575
59.	-	87,000	-	-	400,000	-
60.	-	90,000	10,000	-	400,000	-
61.	-	110,000	30,000	-	200,000	-
62.	-	12,000	19,000	-	200,000	-
63.	-	330,590	37,000	-	1,400,000	40,000
64.	-	132,000	5,500	-	-	-



TABLE II. — *Debt Transactions for 1963*

TOWNS (Population over 10,000)	ISSUED			
	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans
65. Bedford . . . .	\$3,427,450	\$150,000	\$70,000	\$900,000
66. North Andover . . . .	25,000	—	—	500,000
67. Northbridge . . . .	—	—	—	200,000
68. Amesbury . . . .	—	18,000	—	175,000
69. Grafton . . . .	—	—	—	350,000
70. Abington . . . .	80,000	—	—	200,000
71. Longmeadow . . . .	1,235,000	—	60,000	800,000
72. Franklin . . . .	193,000	—	—	200,000
73. Whitman . . . .	—	—	—	580,000
74. Wayland . . . .	50,000	—	—	400,000
75. Palmer . . . .	—	—	—	100,000
76. Westwood . . . .	1,100,000	—	—	1,000,000
77. East Longmeadow . . . .	625,000	—	—	600,000
78. Bridgewater . . . .	—	—	—	300,000
79. Foxborough . . . .	—	100,000	—	—
80. Holden . . . .	—	—	—	600,000
81. Holbrook . . . .	795,000	72,000	—	600,000
82. Sharon . . . .	271,250	—	—	900,000
<b>82 Towns . . . .</b>	<b>\$34,560,818</b>	<b>\$2,219,000</b>	<b>\$1,824,173</b>	<b>\$64,985,000</b>

*Classified by Character of Obligation — Concluded*

	Highway Re- imbursement and Airport Grant Loans	PAID				Highway Re- imbursement and Airport Grant Loans
		General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	
65.	—	\$224,000	\$25,000	\$70,000	\$900,000	—
66.	—	220,000	44,000	—	500,000	—
67.	—	47,750	—	—	200,000	—
68.	—	45,000	24,000	—	175,000	—
69.	—	123,000	—	—	350,000	—
70.	—	231,000	22,000	—	200,000	—
71.	—	305,000	—	60,000	800,000	—
72.	\$6,000	135,000	15,000	—	200,000	\$20,000
73.	—	43,000	—	—	580,000	—
74.	—	266,000	21,500	—	400,000	—
75.	—	55,000	—	—	100,000	—
76.	—	265,000	—	—	1,000,000	—
77.	—	260,000	20,000	495,000	600,000	—
78.	—	45,000	35,000	—	300,000	—
79.	—	215,000	30,000	—	—	—
80.	22,000	115,000	55,000	—	600,000	12,000
81.	—	142,144	40,450	—	600,000	—
82.	6,000	250,000	27,000	—	900,000	46,500
	\$298,150	\$21,834,927	\$2,796,950	\$1,847,500	\$64,785,000	\$433,410



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BY CITIES AND TOWNS

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Billerica . . . . .	30	40-41	Plymouth . . . . .	32	40-41
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Foxborough . . . . .	39	42-43	Wayland . . . . .	38	42-43
Frammingham . . . . .	26	40-41	Webster . . . . .	33	40-41
Franklin . . . . .	37	42-43	Wellesley . . . . .	27	40-41
Grafton . . . . .	37	42-43	West Springfield . . . . .	28	40-41
Greenfield . . . . .	30	40-41	Westwood . . . . .	38	42-43
Hingham . . . . .	31	40-41	Weymouth . . . . .	26	40-41
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The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION

BUREAU OF ACCOUNTS

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FIFTIETH REPORT

ON THE

STATISTICS OF MUNICIPAL FINANCES

FOR THE YEAR ENDING DECEMBER 31, 1964

---

BY

THE COMMISSIONER OF CORPORATIONS AND TAXATION

---



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## The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION,

BOSTON, DECEMBER 27, 1967

As Commissioner of Corporations and Taxation, I submit herewith the Fiftieth report on the Statistics of Municipal Finances of the cities and towns of the Commonwealth for the financial year 1964.

This report was prepared under the direction of Arthur H. MacKinnon, Director of Accounts, presenting data relative to the finances of the municipalities of the Commonwealth having a population of 10,000 or over and statistics relating to the debt of all cities and towns on December 31, 1964. The tabulations were compiled from returns made by city and town officials.

CLEO F. JAILLET

*Commissioner of Corporations and Taxation*

**The Commonwealth of Massachusetts**  
**REPORT ON THE STATISTICS OF**  
**MUNICIPAL FINANCES — 1964**

HON. CLEO F. JAILLET, *Commissioner of Corporations and Taxation,*  
*Boston*

SIR:—

I submit herewith the Fiftieth Report on the Statistics of Municipal Finances. The information presented is gathered from the classified receipts and expenditures for the year 1964 returned by the accounting officers of cities and towns on schedules furnished by the Director of Accounts in accordance with Section 43 of Chapter 44 of the General Laws. These returns are edited in the office by comparison with printed reports of the cities and towns and the audits made by the Bureau of Accounts.

The body of the report is divided into two parts: — Part I, 39 Cities, and Part II, 82 Towns having a population over 10,000. Each group is arranged in order of the population established by the Federal census of 1960.

Tables are presented in each group reporting the revenue and non-revenue receipts and expenditures in the year 1964, Table I, and the detail of debt issued and paid, Table II. The totals in Table II differ from the totals shown under indebtedness in Table I because premiums are included in the receipts, and payments for metropolitan district debt are included in Table I.

The terms "revenue" and "non-revenue" are used in the sense defined in Chapter 44 of the General Laws as amended by Chapter 358 of the Acts of 1946. "Revenue" is defined as receipts from (1) the exercise of governmental power of taxation and police control; (2) donations, gifts, grants, and subvention for governmental use; (3) performing services for compensation and from the operation and management of productive enterprises, investments, and properties of government. "Non-revenue" receipts consist of receipts from the sale or disposal of capital assets, from loans, refunds, and various temporary transactions.

The term "outlays" represents expenditures for purchase of land, construction of permanent improvements, and purchases of additional equipment which may be expected to last over a period of years, regardless of whether the appropriation was made from loans, grants, or taxation.

**DEBT**

The total funded debt issued by the 39 cities and 312 towns in the commonwealth in 1962, 1963, and 1964, classified by purpose, is shown in the table on page 3.

The net funded debt outstanding on December 31, 1964 for all cities and towns and the ratio of this debt to valuation is shown on pages 4-11.

The total assessed valuation, net funded debt, and ratio of net debt to valuation for all cities and towns for selected years since 1910 is shown on page 12.

The total gross debt, sinking funds held, and net debt for all cities and towns, classified as to general and enterprise purposes, for selected years since 1910, is shown on page 12.

**CERTIFICATION OF NOTES**

The number of notes certified for towns, counties, and districts by this Bureau in 1964 was 3,291 representing a total value of \$133,493,113. Of this number 1,574 notes representing a value of \$126,376,043 were for temporary loans, and 1,717 notes representing a value of \$7,117,070 were for funded debt.

## CONCLUSION

The office continues to serve the public by giving statistical presentations of the cost of government, by the certification of notes for towns, counties, and districts; and by the auditing of municipal, county, and district accounts, and the installation of accounting systems. The director and assistant directors give advice and information regarding the duties of financial officers of the municipalities, and give assistance to them in regard to the financial problems of the municipalities when requested.

More detailed statistical compilations relative to receipts and payments, tax rates, debt authorizations and issues, outstanding debt, and other related matters are frequently requested and gladly furnished.

Respectfully submitted,

ARTHUR H. MACKINNON  
Director of Accounts

BOSTON  
DECEMBER 27, 1967

*Purposes of Funded Debt Issued in 1962, 1963, and 1964*

	1962	1963	1964
Highways and Bridges . . . . .	\$5,907,144	\$5,736,500	\$6,621,000
Sewers, Surface Drainage . . . . .	14,561,200	18,762,000	14,379,700
School Buildings . . . . .	59,898,040	71,360,456	65,046,725
Land and Buildings (other than schools) . . . . .	8,656,500	4,605,500	20,356,000
Building Remodeling . . . . .	3,469,000	3,306,455	5,905,500
Departmental Equipment . . . . .	3,875,666	1,113,440	1,881,177
Municipal Relief . . . . .	501,000	955,000	6,759,000
Final Judgment . . . . .	45,419	87,867	498,108
Emergency . . . . .	-	40,000	-
Off-Street Parking . . . . .	420,000	3,288,000	847,000
Funding . . . . .	-	236,000	-
Insurance Premium . . . . .	200,000	-	-
Electric . . . . .	1,230,000	708,000	658,000
Water . . . . .	8,887,904	7,666,780	11,932,423
Airport . . . . .	230,000	250,000	155,000
Recreation . . . . .	135,000	934,500	529,000
Swimming Pool . . . . .	115,000	-	-
Flood Protection . . . . .	350,000	-	-
Urban Redevelopment . . . . .	1,804,000	978,000	1,785,000
Harbor Development . . . . .	-	375,000	-
Stream Clearance . . . . .	500,000	83,000	-
Incinerator . . . . .	913,000	-	1,300,000
Cemetery . . . . .	-	-	60,000
	\$111,698,873	\$120,486,498	\$138,713,633





*Net Debt, December 31, 1964, and Ratio of Net Debt to Valuation: Towns over 5,000 Population.*

TOWNS. (Over 5,000 Population)	Population, 1960	Valuation, 1964, including Motor Vehicles	NET DEBT, DECEMBER 31, 1964		RATIO OF NET DEBT TO VALUATION									
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	Enter- prise	General	Total					
			Inside Limit	Outside Limit										
Abington	10,607	\$39,304,129	\$257,000	\$3,027,000	\$3,284,000	\$3,537,000	8.36	0.64	9.00					
Acton	7,238	21,227,143	359,000	470,000	829,000	829,000	3.91	-	3.91					
Acushnet	7,755	7,252,559	91,000	555,000	646,000	671,000	8.91	0.34	9.25					
Adams	12,331	15,797,610	192,000	175,000	367,000	367,000	2.32	-	2.32					
Agawam	40,206,897	1,650,000	1,313,000	1,650,000	2,964,000	2,964,000	7.37	-	7.37					
Amesbury	29,102,650	42,287	42,287	262,713	305,000	461,000	1.05	0.53	1.58					
Anaerst	13,718	55,405,069	595,000	25,000	620,000	1,025,000	1.12	0.73	1.85					
Andover	110,070,618	495,000	495,000	3,005,000	3,500,000	3,530,000	3.18	0.11	3.29					
Arlington	49,953	110,123,585	1,210,000	2,320,000	3,530,000	3,530,000	3.21	-	3.21					
Ashtand	7,779	35,879,030	155,000	2,085,000	2,240,000	2,334,000	6.25	0.26	6.51					
Atchaf	11,637	17,058,782	34,000	-	34,000	83,000	0.20	0.29	0.49					
Auburn	14,047	32,076,826	490,500	1,690,000	2,180,500	2,180,500	6.80	-	6.80					
Ayer	14,927	9,503,650	49,000	1,166,000	1,215,000	1,250,900	12.78	0.38	13.16					
Barnstable	13,465	74,612,071	880,000	3,215,000	4,095,000	62,000	5.49	0.08	5.57					
Bedford	10,969	37,528,881	485,000	5,328,000	5,813,000	6,157,000	15.49	1.01	16.50					
Belchertown	5,186	16,579,580	87,200	1,030,000	1,117,200	1,117,200	6.74	-	6.74					
Bellingham	6,774	16,768,096	143,500	1,460,000	1,603,500	1,854,500	9.56	1.50	11.06					
Belmont	28,715	89,011,885	1,590,000	-	1,590,000	1,590,000	1.79	-	1.79					
Billerica	17,867	35,351,382	450,000	3,397,000	3,847,000	643,000	10.88	1.82	12.70					
Blackstone	5,130	5,031,339	28,000	985,000	1,013,000	1,304,000	20.14	5.78	25.92					
Bourne	14,110	27,288,347	328,000	1,353,000	1,681,000	1,681,000	6.16	-	6.16					
Braintree	31,069	85,474,909	2,985,000	3,915,000	6,900,000	10,730,000	8.07	4.48	12.55					
Bridgewater	10,276	32,590,271	248,706	210,000	458,706	483,706	1.41	0.07	1.48					
Brookline	54,044	249,782,136	5,352,000	895,000	6,247,000	6,247,000	2.50	-	2.50					
Burlington	12,852	48,365,841	751,250	3,915,000	4,666,250	4,666,250	9.65	-	9.65					
Canton	35,113,939	1,120,000	1,120,000	4,070,000	5,190,000	5,341,000	14.78	0.43	15.21					
Chelmsford	12,871	35,113,939	743,000	4,975,000	5,718,000	5,718,000	14.77	-	14.77					
Clinton	15,130	38,712,313	400,000	1,380,000	1,780,000	2,554,200	10.15	4.42	14.57					
Cobasset	12,848	19,886,947	385,000	987,000	1,372,000	1,930,000	6.90	0.97	7.87					
Concord	5,840	17,534,401	400,000	1,156,000	1,556,000	2,005,000	1.90	0.33	2.23					
Consett	12,517	89,922,270	554,000	1,122,000	1,676,000	1,666,800	3.90	-	3.90					
Danvers	21,026	47,050,586	2,161,000	2,260,000	4,421,000	5,272,000	9.39	1.81	11.20					
Dartmouth	23,869	33,954,112	445,000	1,430,000	1,875,000	2,399,000	5.52	1.55	7.07					
Dedham	39,447,347	2,743,000	2,743,000	2,447,000	5,190,000	5,190,000	7.47	-	7.47					
Draut	13,674	22,078,330	240,000	1,690,000	1,930,000	1,930,000	8.74	-	8.74					
Dudley	6,510	15,302,452	229,000	1,066,000	1,295,000	65,000	7.81	-	7.81					
East Bridgewater	6,139	27,015,464	170,000	1,030,000	1,200,000	1,260,000	4.44	0.46	4.90					
Easthampton	12,326	74,164,165	665,000	84,000	749,000	80,000	6.23	0.33	6.56					
East Longmeadow	10,294	71,780,879	550,000	3,375,000	3,925,000	1,585,000	6.23	0.13	6.36					
Easton	9,078	43,209,671	150,000	2,020,000	2,170,000	2,693,500	5.02	1.21	6.23					
Fairhaven	14,339	21,810,218	650,000	1,815,000	2,465,000	33,400	11.30	0.16	11.46					

Towns, (Over 5,000 Population)	Population, 1960	Valuation, 1964 including Motor Vehicles	NET DEBT, DECEMBER 31, 1964			RATIO OF NET DEBT TO VALUATION			
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	Enter- prise	General	Total
			Inside Limit	Outside Limit					
Falmouth	13,037	\$67,185,309	\$1,426,000	\$995,000	\$2,421,000	\$2,947,200	0.78	3.61	4.39
Foxborough	10,136	44,222,180	996,500	1,085,000	2,081,500	3,000,000	0.68	4.71	5.39
Frammingham	44,526	141,614,814	3,795,000	11,120,000	14,915,000	16,022,000	0.78	10.53	11.31
Franklin	10,530	24,764,681	654,000	2,281,000	2,935,000	3,195,000	1.05	11.85	12.90
Grafton	10,627	14,587,283	128,000	1,625,000	1,753,000	1,753,000	—	12.02	12.02
Great Barrington	6,624	14,979,114	95,000	—	95,000	95,000	—	0.63	0.63
Greenfield	17,690	79,960,217	1,198,000	945,000	2,143,000	2,143,000	—	2.68	2.68
Hamilton	5,488	14,042,083	282,000	392,000	674,000	729,000	0.39	4.80	5.19
Hanover	5,923	14,118,112	30,000	1,496,000	1,526,000	1,616,000	0.84	10.81	11.45
Hingham	15,378	98,486,907	990,000	3,913,000	4,903,000	4,953,000	0.05	4.98	5.03
Holbrook	10,104	47,756,678	460,000	1,565,000	2,025,000	2,318,000	0.61	4.24	4.85
Holden	10,177	17,512,011	275,000	610,000	915,000	1,230,000	1.80	5.22	7.02
Holliston	6,222	16,875,274	179,000	1,905,000	2,084,000	2,343,000	1.53	12.35	13.88
Hudson	9,666	16,305,157	452,700	2,345,000	2,797,700	3,736,700	5.76	17.16	22.92
Hull	7,055	46,872,874	605,000	1,220,000	1,825,000	1,825,000	—	3.89	3.89
Ipwich	8,544	17,537,032	438,500	2,051,000	2,489,500	940,500	5.36	14.20	19.56
Lee	5,271	15,408,788	31,000	1,140,000	1,171,000	1,599,300	2.98	7.40	10.38
Leicester	8,177	16,876,204	31,000	940,000	971,000	971,000	—	5.75	5.75
Lexington	27,691	185,418,587	2,618,000	7,881,000	10,499,000	11,030,000	0.29	5.66	5.95
Lincoln	5,613	16,094,792	202,500	1,309,000	1,511,500	1,641,500	0.81	9.39	10.20
Littleton	5,109	11,078,585	35,000	950,000	985,000	1,106,500	1.10	8.89	9.99
Longmeadow	10,565	93,686,859	975,000	3,567,000	4,542,000	4,692,000	0.16	4.85	5.01
Ludlow	13,805	62,281,751	664,000	1,920,000	2,584,000	2,584,000	—	4.15	4.15
Lunenburg	6,334	14,288,837	87,000	554,000	641,000	641,000	—	4.49	4.49
Lynn	8,398	71,801,347	1,025,000	2,845,000	3,870,000	3,870,000	—	5.39	5.39
Lynnfield	7,773	31,573,327	153,000	1,354,000	1,507,000	1,528,000	0.07	4.77	4.84
Mansfield	18,521	60,276,220	2,703,000	7,653,000	10,356,000	10,356,000	0.47	16.20	17.23
Marblehead	6,748	31,876,981	542,000	4,891,000	5,433,000	5,478,000	0.98	17.18	18.18
Marshfield	7,695	43,014,159	542,000	1,780,000	2,322,000	2,417,000	0.22	11.83	12.83
Maynard	6,021	32,903,293	114,000	3,686,000	3,800,000	3,894,000	0.28	11.55	12.55
Medford	5,168	11,880,019	50,000	1,400,000	1,450,000	1,453,000	0.02	12.21	12.23
Medway	28,114	49,318,176	735,000	1,920,000	2,655,000	3,186,000	1.08	7.04	7.46
Methuen	11,065	18,135,812	726,000	550,000	1,276,000	1,268,000	—	3.05	3.05
Middleborough	15,749	25,119,916	436,000	330,000	766,000	766,000	—	6.39	6.39
Millford	9,623	13,217,687	30,850	840,000	870,850	870,850	—	3.06	3.06
Millbury	26,375	74,949,270	811,695	1,480,000	2,291,695	2,436,695	0.19	8.32	8.32
Milton	6,712	8,733,213	236,000	954,000	1,190,000	1,190,000	—	3.42	3.42
Monson	7,836	14,290,572	1,083,000	4,504,000	5,587,000	5,680,100	0.06	6.12	6.12
Montague	28,831	163,280,362	1,083,000	5,335,000	6,418,000	6,225,000	—	8.49	9.48
Natick	25,793	101,632,442	1,040,000	1,880,000	2,920,000	2,673,000	0.99	6.31	6.31
Needham	10,908	28,207,543	513,000	1,485,000	1,998,000	2,150,000	1.36	5.77	6.55
North Andover	14,777	39,084,116	400,000	1,840,000	2,240,000	2,150,000	—	3.23	3.23
North Attleborough	6,687	13,039,116	55,000	2,700,000	2,755,000	2,755,000	—	6.70	6.70
Northborough	10,800	13,064,860	151,500	2,830,000	2,981,500	3,478,500	0.75	6.70	7.45
Northbridge	8,331	46,702,489	298,000	970,000	1,268,000	1,197,000	0.83	4.63	5.46
North Reading	6,818	21,923,807	44,000	1,033,000	1,077,000	1,197,000	1.09	6.41	7.50
Norton	5,207	18,393,177	145,000	1,033,000	1,178,000	1,380,000	—	8.32	8.32





*Net Debt, December 31, 1964, and Ratio of Net Debt to Valuation: Towns under 5,000 Population.*

Towns. (Under 5,000 Population)	Population, 1960	Valuation, 1964, including Motor Vehicles	NET DEBT, DECEMBER 31, 1964			RATIO OF NET DEBT TO VALUATION				
			GENERAL DEBT			Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise	Total
			Inside Limit	Outside Limit	Total					
Alford	256	\$638,476	—	—	—	\$16,000	—	—	0.21	0.21
Ashburnham	2,758	7,652,019	\$26,500	\$123,000	\$149,500	—	—	3.51	—	3.51
Ashby	1,833	4,261,055	10,000	—	10,000	—	—	0.48	—	0.48
Ashfield	1,131	2,097,143	196,785	1,385,000	1,581,785	130,000	—	14.39	1.18	15.57
Avon	4,301	10,996,464	10,000	80,000	120,000	73,000	—	2.57	1.57	4.14
Barre	3,479	4,658,784	16,200	—	16,200	—	—	0.26	—	0.26
Becket	770	6,248,605	—	—	—	—	—	5.25	—	5.25
Berkley	1,609	6,099,962	—	320,000	320,000	—	—	2.00	—	2.00
Berlin	1,742	2,945,420	23,000	36,000	59,000	—	—	0.62	—	0.62
Barnardston	1,370	2,945,420	2,000	30,000	32,000	—	—	3.47	—	3.47
Blandford	636	5,122,804	1,500	54,000	55,500	—	—	3.16	—	3.16
Bolton	1,264	3,165,752	60,000	40,000	100,000	—	—	—	—	—
Boxborough	744	1,689,004	—	—	—	—	—	2.05	—	2.05
Buxford	2,010	7,037,974	—	144,000	144,000	—	—	1.94	—	1.94
Boylston	2,367	10,816,023	10,000	200,000	210,000	—	—	1.15	—	1.15
Brewster	1,236	6,101,859	70,000	—	70,000	—	—	—	—	—
Brimfield	1,414	5,491,256	—	—	—	—	—	4.81	—	4.81
Brookfield	1,751	3,369,645	31,967	130,000	161,967	—	—	0.43	—	0.43
Buckland	1,664	3,715,518	16,000	—	16,000	—	—	11.07	—	11.07
Buckland	1,664	3,715,518	16,000	—	16,000	—	—	1.52	—	1.52
Carlisle	1,488	3,839,103	48,000	425,000	473,000	—	—	6.54	—	6.54
Carver	1,949	5,138,176	—	30,000	30,000	—	—	4.64	—	4.64
Charlton	897	4,090,866	—	—	—	—	—	4.21	—	4.21
Charlton	3,685	6,177,984	24,000	380,000	404,000	—	—	0.12	0.02	0.14
Chatham	3,273	31,552,236	295,000	1,170,000	1,465,000	—	—	0.20	—	0.20
Cheshire	2,472	10,367,161	—	436,000	436,000	1,000	—	—	—	—
Chester	1,155	4,839,980	6,000	—	6,000	—	—	3.50	—	3.50
Chesterfield	556	1,245,292	2,500	—	2,500	—	—	1.69	—	1.69
Chilmark	238	2,678,631	—	—	—	—	—	0.78	—	0.78
Clarksburg	1,741	1,655,673	18,000	40,000	58,000	—	—	1.22	—	1.22
Colrain	1,426	2,662,961	9,000	36,000	45,000	—	—	2.63	—	2.63
Conway	875	3,205,648	—	25,000	25,000	—	—	4.39	—	4.39
Cummington	550	3,117,534	—	38,000	38,000	—	—	3.15	—	3.15
Deerfield	3,338	8,126,767	50,000	110,000	160,000	—	—	18.61	0.09	18.70
Dennis	3,727	26,360,665	364,000	330,000	694,000	—	—	2.14	—	2.14
Dighton	3,769	6,789,083	42,000	103,000	145,000	—	—	3.15	—	3.15
Douglas	2,559	3,533,134	75,000	80,000	155,000	—	—	0.74	—	0.74
Dover	2,846	11,744,565	—	370,000	370,000	5,000	—	—	—	—
Dunstable	824	1,203,467	—	224,000	224,000	—	—	0.75	—	0.75
Duxbury	4,727	32,774,090	149,000	795,000	944,000	1,000	—	1.43	—	1.43
East Brookfield	1,533	7,598,918	26,200	83,000	109,200	245,000	—	0.16	—	0.16
Eastham	1,200	8,484,369	63,000	—	63,000	12,000	—	2.37	—	2.37
Edgartown	1,474	9,529,180	166,000	60,000	226,000	—	—	—	—	—





*Net Debt, December 31, 1964, and Ratio of Net Debt to Valuation: Towns under 5,000 Population — Concluded.*

TOWNS. (Under 5,000 Population)	Population, 1960	Valuation, 1964, including Motor Vehicles	NET DEBT, DECEMBER 31, 1964			RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise
			Inside Limit	Outside Limit				
New Ashford	165	\$285,321	—	\$2,000	—	\$2,000	0.70	—
New Braintree	509	2,234,608	—	—	—	—	—	0.70
Newbury	2,519	6,130,209	\$80,000	195,000	—	275,000	4.49	—
New Marlborough	1,083	6,810,971	3,000	—	—	3,000	0.04	—
New Salem	397	582,202	4,900	50,900	—	55,800	8.74	—
Norfolk	3,471	5,487,827	10,000	415,000	\$11,000	426,000	7.74	0.20
North Brookfield	3,616	14,935,449	—	285,000	—	285,000	1.91	—
Northfield	2,320	6,060,031	30,000	30,000	—	60,000	0.50	—
Oak Bluffs	1,419	8,654,398	156,000	—	100,400	256,400	1.80	1.16
Oakham	524	792,265	—	3,500	—	3,500	0.44	—
Oaklands	2,342	40,148,936	248,000	55,000	—	303,000	0.76	—
Otis	473	3,047,355	20,300	7,500	—	27,800	0.91	—
Paxton	2,399	6,322,865	149,000	935,000	—	1,084,000	17.14	2.09
Pelham	805	1,466,084	—	—	—	—	—	—
Pembroke	4,919	31,015,335	508,000	—	—	508,000	1.64	0.91
Pepperell	4,356	16,607,713	12,000	—	—	12,000	3.39	—
Peru	197	708,932	—	24,000	—	24,000	—	—
Petersham	890	2,016,035	—	—	—	—	—	—
Phillipston	695	1,194,415	3,000	6,000	—	9,000	0.50	—
Plainfield	257	680,627	—	—	—	—	—	—
Plainville	3,810	6,472,234	65,000	395,000	—	460,000	7.11	2.18
Plympton	1,821	4,582,234	12,000	33,000	—	45,000	0.98	—
Princeton	1,360	2,430,021	28,300	28,300	—	56,600	1.16	—
Provincetown	3,389	12,124,463	257,000	604,000	357,000	1,218,000	7.10	2.95
Raynham	4,150	10,328,796	129,000	1,303,000	—	1,432,000	13.92	—
Raynham	4,953	20,226,163	41,000	229,000	—	270,000	1.33	—
Richmond	800	1,922,170	—	—	—	—	—	—
Rochester	1,559	2,634,533	15,000	72,000	—	87,000	3.30	—
Rockport	4,616	20,182,274	358,000	504,000	—	862,000	2.91	—
Roxbury	231	7,052,236	—	380,000	—	380,000	4.78	—
Rowley	2,783	10,863,163	—	615,000	180,000	795,000	5.66	1.66
Royalston	1,800	1,315,335	6,500	6,500	—	13,000	0.49	—
Russell	1,366	3,366,452	32,500	195,000	—	227,500	6.38	—
Rutland	3,253	9,148,763	126,000	720,000	—	846,000	9.25	—
Salisbury	3,154	7,360,580	173,000	130,000	—	303,000	4.12	—
Sandwich	565	1,087,749	17,000	17,000	—	34,000	1.01	—
Savoy	2,922	9,350,549	70,000	1,245,000	—	1,315,000	13.78	—
Sheffield	2,277	4,652,232	—	—	—	—	—	—
Shelburne	2,158	4,874,374	10,000	—	—	10,000	0.21	—
Sherborn	1,759	3,602,197	—	—	—	—	—	—
Shutesbury	1,806	17,225,929	350,000	—	—	350,000	2.03	—
Shutesbury	205	901,354	3,000	—	—	3,000	0.33	—

		2,192	4,480,902	8,000	375,000	383,000	45,000	428,000	8.53	1.00	9.53
Southampton	.	3,096	10,071,768	68,000	1,007,000	1,075,000	251,000	1,326,000	10.68	2.49	13.17
Southborough	.	3,193	5,871,263	25,000	405,000	430,000	11,000	441,000	7.32	0.19	7.51
Stetson	.	2,181	15,823,549	70,000	—	70,000	—	70,000	0.44	—	0.44
Stow	.	2,573	6,424,969	33,500	273,000	306,500	—	306,500	4.77	—	4.77
Sturbridge	.	3,604	5,504,786	71,000	212,000	283,000	—	283,000	5.14	—	5.14
Sunderland	.	1,279	3,462,236	104,000	—	104,000	—	104,000	3.00	—	3.00
Sutton	.	2,638	7,224,069	45,500	250,000	295,500	—	295,500	3.27	—	3.27
Tisbury	.	2,169	7,584,973	14,000	—	14,000	—	14,000	0.18	—	0.18
Tolland	.	101	683,806	—	—	—	—	—	—	—	—
Topsfield	.	3,351	11,001,216	45,000	529,000	574,000	112,000	686,000	5.22	1.02	6.24
Townsend	.	3,650	7,289,038	42,000	30,000	72,000	—	72,000	0.99	—	0.99
Trow	.	1,002	6,018,692	45,000	—	45,000	—	45,000	0.75	—	0.75
Tyngsborough	.	3,302	4,183,487	2,000	314,000	316,000	—	316,000	7.55	—	7.55
Tyringham	.	197	1,296,652	—	—	—	—	—	—	—	—
Upton	.	3,127	12,195,761	18,500	151,000	169,500	155,000	324,500	1.39	1.27	2.66
Wales	.	659	4,503,375	285,000	285,000	285,000	—	285,000	6.33	—	6.33
Warwick	.	3,383	4,542,098	26,000	450,000	476,000	—	476,000	10.48	—	10.48
Warrington	.	426	821,858	8,500	16,500	25,000	—	25,000	3.04	—	3.04
Wellfleet	.	290	513,218	2,160	28,000	30,160	—	30,160	5.88	—	5.88
Wendell	.	1,404	10,261,952	—	—	—	—	—	—	—	—
Wenham	.	292	675,941	11,800	—	11,800	—	11,800	1.75	—	1.75
West Brookfield	.	2,798	9,266,055	210,000	185,000	395,000	165,000	560,000	4.26	1.78	6.04
Westampton	.	2,053	3,364,693	10,000	124,225	134,225	10,000	144,225	3.99	0.30	4.29
Westampton	.	583	1,477,257	13,500	—	13,500	—	13,500	0.91	—	0.91
Westminster	.	4,022	6,178,242	50,000	153,000	203,000	340,000	543,000	3.29	5.50	8.79
West Newbury	.	1,844	8,102,148	5,100	365,000	370,100	22,350	392,450	4.57	0.27	4.84
West Stockbridge	.	1,244	1,815,076	46,500	48,000	94,500	—	94,500	5.21	—	5.21
West Tisbury	.	360	2,220,700	3,400	—	3,400	—	3,400	0.15	—	0.15
Whately	.	1,037	2,139,431	—	—	—	—	—	—	—	—
Williamsburg	.	2,186	7,225,290	14,000	—	14,000	1,000	15,000	0.20	0.02	0.22
Windsor	.	384	880,926	—	—	—	—	—	—	—	—
Worthington	.	597	1,585,572	—	—	—	—	—	—	—	—
171 Towns	.	338,413	\$1,156,173,079	\$8,297,260	\$35,942,725	\$44,239,985	\$6,642,672	\$50,882,657	3.83	0.57	4.40

*Net Debt, December 31, 1964, and Ratio of Net Debt to Valuation: Aggregate.*

	Population, 1960	Valuation, 1964, including Motor Vehicles	NET DEBT, DECEMBER 31, 1964				RATIO OF NET DEBT TO VALUATION			
			GENERAL DEBT			Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise	Total
			Inside Limit	Outside Limit	Total					
39 Cities	2,948,572	\$6,736,883,502	\$157,661,076	\$250,018,491	\$407,679,567	\$58,682,700	\$466,362,267	6.05	0.87	6.92
141 Towns over 5,000	1,861,593	6,054,855,195	94,229,932	263,996,680	358,226,612	30,994,700	389,181,312	5.92	0.51	6.43
171 Towns under 5,000	338,413	1,156,173,079	8,297,260	35,942,725	44,239,985	6,642,672	50,882,657	3.83	0.57	4.40
Aggregate	5,148,578	\$13,947,911,776	\$260,188,268	\$549,957,896	\$810,146,164	\$96,280,072	\$906,426,236	5.81	0.69	6.50

*Net Funded or Fixed Debt and Assessed Valuation.*

YEARS.	ASSESSED VALUATION		NET FUNDED OR FIXED DEBT		Ratio of Net Funded or Fixed Debt to Assessed Valuation
	Amount	Yearly Increase	Amount	Yearly Increase	
1910 . . . . .	\$3,907,892,598	-	\$168,546,115	-	4.31
1920 . . . . .	5,354,086,810	\$450,310,862	190,925,837	\$2,713,047	3.57
1930 . . . . .	7,563,793,886	74,126,826	301,710,107	17,578,305	3.99
1940 . . . . .	6,371,829,918	131,851,047	274,452,834	12,173,136	4.31
1945 . . . . .	6,328,836,936	38,050,730	169,222,846	19,618,452	2.67
1946 . . . . .	6,491,971,971	163,135,035	170,103,891	881,045	2.62
1947 . . . . .	6,851,587,121	359,615,150	186,884,448	16,780,557	2.73
1948 . . . . .	7,185,410,411	333,823,290	215,679,218	28,794,770	3.00
1949 . . . . .	7,584,248,785	398,838,374	228,007,040	12,327,822	3.01
1950 . . . . .	7,815,703,965	231,455,180	261,676,578	33,669,538	3.35
1951 . . . . .	8,181,694,758	365,990,793	291,054,793	29,378,215	3.56
1952 . . . . .	8,296,222,172	114,527,414	337,403,193	46,348,400	4.07
1953 . . . . .	8,560,154,958	263,932,786	382,820,996	45,417,803	4.47
1954 . . . . .	8,854,924,270	294,769,312	434,064,463	51,243,467	4.90
1955 . . . . .	9,167,884,947	312,960,677	488,294,915	54,230,452	5.33
1956 . . . . .	9,417,090,770	249,205,823	518,344,791	30,049,876	5.50
1957 . . . . .	9,769,193,783	352,103,013	572,702,708	54,357,917	5.86
1958 . . . . .	10,129,734,969	360,541,186	645,490,009	72,787,301	6.37
1959 . . . . .	10,362,406,136	232,671,167	671,466,515	25,976,506	6.48
1960 . . . . .	10,705,663,480	343,257,344	714,653,132	43,186,617	6.68
1961 . . . . .	11,437,467,647	731,804,167	751,874,999	37,221,867	6.57
1962 . . . . .	12,271,285,839	833,818,192	797,784,935	45,909,936	6.50
1963 . . . . .	13,008,417,065	737,131,226	845,494,402	47,709,467	6.50
1964 . . . . .	13,947,911,776	939,494,711	906,426,236	60,931,834	6.50

<sup>1</sup> Decrease.

*Aggregate Municipal Indebtedness — General and Enterprise Debt.  
All Municipalities.*

YEARS.	Total General Debt	Sinking Fund	Net General Debt	Percentage of Assessed Valuation	Total Enterprise Debt	Sinking Fund	Net Enterprise Debt	Percentage of Assessed Valuation
1910 . . . . .	\$172,449,046	\$52,204,783	\$120,244,263	3.08	\$66,118,553	\$17,816,701	\$48,301,852	1.23
1920 . . . . .	188,654,061	54,563,198	134,090,863	2.50	75,812,625	18,977,651	56,834,974	1.06
1930 . . . . .	252,066,060	35,267,595	216,798,465	2.87	99,513,493	14,601,851	84,911,642	1.12
1940 . . . . .	198,741,991	11,153,957	187,588,034	2.94	103,007,984	16,143,184	86,864,800	1.36
1945 . . . . .	100,273,599	2,933,728	97,339,871	1.54	105,743,686	33,860,711	71,882,975	1.14
1946 . . . . .	100,449,719	2,513,680	97,936,039	1.51	106,084,261	33,916,409	72,167,852	1.11
1947 . . . . .	113,435,152	2,311,799	111,123,353	1.62	109,688,215	33,927,121	75,761,094	1.11
1948 . . . . .	135,547,568	2,237,974	133,309,594	1.86	115,764,558	33,394,934	82,369,624	1.15
1949 . . . . .	180,865,773	2,223,652	178,642,121	2.36	124,415,837	75,050,919	49,364,918	0.65
1950 . . . . .	209,971,918	1,863,161	208,108,757	2.66	124,315,522	70,747,701	53,567,821	0.66
1951 . . . . .	234,475,639	1,837,627	232,638,012	2.84	127,047,875	68,631,094	58,416,781	0.72
1952 . . . . .	276,643,714	1,813,386	274,830,328	3.31	126,176,256	63,603,391	62,572,865	0.76
1953 . . . . .	313,684,798	1,832,648	311,852,150	3.64	130,857,263	59,792,417	70,968,846	0.83
1954 . . . . .	359,338,468	1,940,223	357,398,245	4.04	136,046,769	59,380,551	76,666,218	0.86
1955 . . . . .	411,225,637	4,510,126	406,715,511	4.44	141,216,400	59,636,995	81,579,405	0.89
1956 . . . . .	442,701,216	7,174,412	435,526,804	4.62	142,576,804	59,758,816	82,817,988	0.88
1957 . . . . .	491,594,572	6,625,807	484,968,765	4.96	143,843,685	56,079,743	87,763,942	0.90
1958 . . . . .	563,515,115	5,363,030	558,152,085	5.51	143,563,293	56,225,369	87,337,924	0.86
1959 . . . . .	589,030,828	3,910,583	585,120,245	5.65	139,653,254	53,306,984	86,346,270	0.83
1960 . . . . .	631,509,977	2,875,095	628,634,882	5.87	136,951,947	50,933,997	86,018,250	0.81
1961 . . . . .	660,492,554	1,906,229	658,586,325	5.76	142,063,479	48,775,105	93,288,374	0.81
1962 . . . . .	704,437,307	940,076	703,497,231	5.73	141,126,351	46,838,647	94,287,704	0.77
1963 . . . . .	752,440,869	284,547	752,156,322	5.78	138,944,001	45,605,921	93,338,080	0.72
1964 . . . . .	810,389,831	243,667	810,146,164	5.81	142,199,704	45,919,632	96,280,072	0.69

PART I



CITIES



TABLE I. — Summary of Financial Transactions. Cities

	POPULATION	Boston 697,197	Worcester 186,587	Springfield 174,463	Cambridge 107,716	New Bedford 102,477
<b>RECEIPTS</b>						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll	\$130,313,115	\$30,062,566	\$25,532,089	\$18,292,965	\$11,595,519
5	Corporation and income	21,586,256	5,653,448	4,971,254	2,838,634	2,986,351
6	Licenses and permits	2,842,584	354,897	247,945	351,008	154,422
7	Fines and forfeits	1,723,713	85,814	164,655	233,276	12,831
8	Grants and gifts	35,883,758	7,067,626	6,647,741	2,975,431	4,531,675
9	All other	333,569	54,091	6,082	—	7,940
10	Commercial					
11	Special assessments	255,828	270,892	300,533	15,036	44,028
12	Privileges	8,742,980	3,737,338	2,968,448	1,589,877	1,475,104
13	Departmental	36,739,578	10,222,214	7,305,296	3,963,220	3,260,678
14	Public service enterprises	10,837,317	2,151,792	2,964,517	1,218,670	932,938
15	Cemeteries	500,675	152,126	—	69,711	79,576
16	Interest	2,282,056	408,502	260,190	55,999	19,854
17	NON-REVENUE					
18	Offsets to outlays	1,605,305	127,170	436,341	186,298	30,438
19	Municipal indebtedness					
20	Funded debt	23,715,000	7,275,000	6,200,000	—	2,047,000
21	All other	30,954,715	17,611,868	13,385,240	7,500,000	3,604,656
22	Refunds	4,397,012	919,629	775,835	436,431	273,812
23	Agency, trust, and investment	36,202,115	7,403,813	29,888,824	3,839,752	2,925,651
24	TOTAL RECEIPTS	348,915,576	93,558,786	102,054,990	43,566,308	33,982,473
25	Balance on hand	30,187,591	16,241,186	8,145,605	5,054,965	1,543,189
26	TOTAL	\$379,103,167	\$109,799,972	\$110,200,595	\$48,621,273	\$35,525,662
<b>PAYMENTS</b>						
27	Maintenance					
28	Departmental					
29	General government	\$4,906,533	\$1,996,450	\$1,381,526	\$1,327,217	\$604,028
30	Public safety	33,901,360	6,240,030	5,577,944	3,737,646	3,192,194
31	Health and sanitation	9,704,309	1,614,175	1,810,968	1,689,540	844,286
32	Highways	8,024,383	2,929,858	2,332,046	814,127	764,492
33	Public welfare	77,181,197	15,590,833	11,450,989	8,414,378	7,072,472
34	Veterans' services	2,936,921	1,055,718	792,828	465,625	760,222
35	Schools	45,480,904	16,069,276	15,187,061	5,989,060	6,234,973
36	Libraries	3,877,072	781,565	823,893	314,973	268,391
37	Recreation	5,406,761	773,780	1,049,722	765,116	379,146
38	Pensions	18,504,359	2,947,145	2,935,211	1,915,776	1,123,901
39	Unclassified	17,658,014	1,304,691	847,864	2,330,444	501,948
40	Public service enterprises					
41	Electric light	—	—	—	—	—
42	Water	8,466,716	925,511	1,350,890	964,197	471,160
43	All other	891,446	110,510	89,140	—	60,525
44	Cemeteries	372,899	124,477	—	146,870	173,473
45	Administration of trust funds	278,139	24,553	35,065	23,415	10,212
46	Interest	5,516,919	1,051,050	1,158,396	603,722	350,226
47	Outlays					
48	Departmental					
49	General government	2,103,884	644,106	4,817	—	7,280
50	Public safety	422,463	2,492	48,511	1,443	51,901
51	Health and sanitation	1,063,202	653,191	645,829	52,218	306,357
52	Highways	3,575,134	1,070,151	3,412,036	400,966	365,399
53	Public welfare	1,513,994	65,855	22,651	20,000	6,677
54	Veterans' services	—	—	—	—	—
55	Schools	1,242,213	4,272,330	977,975	522,059	378,802
56	Libraries	245,891	598,800	—	—	—
57	Recreation	290,551	143,167	77,819	—	55,441
58	Unclassified	5,701,385	58,700	762,044	15,000	—
59	Public service enterprises					
60	Electric light	—	—	—	—	—
61	Water	368,736	448,446	166,598	309,998	103,570
62	All other	—	788,381	—	—	5,682
63	Cemeteries	49,310	—	—	—	10,309
64	Municipal indebtedness					
65	Funded debt	11,249,993	2,943,000	2,978,000	1,100,481	1,304,000
66	All other	31,359,619	16,642,435	13,518,039	7,500,000	3,619,000
67	Refunds	4,397,012	919,629	775,835	436,431	273,812
68	Agency, trust, and investment	36,339,623	7,547,006	30,755,036	3,885,407	2,924,401
69	TOTAL PAYMENTS	343,030,942	90,337,311	100,968,733	43,746,109	32,224,280
70	Balance on hand	36,072,225	19,462,661	9,231,862	4,875,164	3,301,382
71	TOTAL	\$379,103,167	\$109,799,972	\$110,200,595	\$48,621,273	\$35,525,662



	Fall River 99,942	Somerville 94,697	Lynn 94,478	Newton 92,384	Lowell 92,107	Quincy 87,409	Brockton 72,813
1							
2							
3							
4							
5	\$10,817,464	\$11,734,513	\$12,750,757	\$18,934,308	\$11,818,756	\$13,881,277	\$11,071,794
6	2,864,847	2,175,932	2,733,210	2,875,521	2,417,384	2,404,075	1,674,534
7	154,815	127,214	162,801	86,874	172,168	128,576	90,480
8	16,107	30,710	26,237	28,281	18,995	7,544	15,927
9	4,394,342	2,654,092	3,939,271	1,561,194	4,021,506	1,932,945	3,733,267
10	50,622	1,150	4,612	20	10,083	-	3,855
11	-	-	11,052	174,349	12,062	67,721	64,583
12	1,385,884	1,339,432	1,482,902	2,825,619	1,507,384	1,791,631	1,535,628
13	3,289,441	2,292,070	3,013,817	1,440,480	2,248,712	6,189,321	2,200,704
14	796,604	924,439	785,962	1,129,309	835,729	945,173	527,392
15	57,116	-	132,909	-	59,009	97,976	51,564
16	23,177	42,900	31,809	76,083	104,404	29,949	24,561
17							
18	267,833	8,906	208,838	205,580	112,254	215,178	82,544
19							
20	450,000	2,750,000	1,755,000	2,580,000	1,986,000	320,000	6,625,000
21	5,300,130	9,588,256	8,006,658	7,056,072	10,276,888	5,751,699	6,438,281
22	534,864	519,974	189,830	34,073	450,021	420,407	369,620
23	2,361,503	2,497,124	3,329,721	3,802,913	2,561,980	2,731,921	2,143,854
24	32,764,749	36,686,712	38,565,386	42,810,676	38,613,335	36,915,393	36,653,588
25	2,892,488	423,240	3,025,280	4,169,279	4,252,579	3,120,742	2,522,698
26	\$35,657,237	\$37,109,952	\$41,590,666	\$46,979,955	\$42,865,914	\$40,036,135	\$39,176,286
27							
28							
29	\$550,551	\$818,474	\$782,351	\$967,744	\$754,259	\$818,825	\$630,789
30	3,325,833	2,927,920	3,136,672	3,027,798	3,107,992	2,950,268	2,238,944
31	914,486	1,241,437	1,157,035	1,548,478	665,096	974,112	1,082,264
32	753,678	850,356	881,684	2,732,585	947,471	1,525,556	675,633
33	7,630,350	4,627,284	7,006,976	1,443,723	5,849,697	7,156,489	3,670,077
34	720,568	295,180	384,738	99,325	471,552	491,613	279,380
35	5,496,398	6,133,286	7,037,944	12,292,675	6,138,235	8,164,692	6,426,760
36	162,221	355,543	322,060	400,125	153,899	377,336	226,316
37	238,539	464,161	531,162	659,603	366,951	415,506	332,670
38	1,109,714	930,892	1,518,696	1,163,307	1,062,342	947,634	762,767
39	381,344	1,840,448	354,640	466,773	832,382	342,558	215,340
40							
41	-	-	-	-	-	-	-
42	535,056	670,767	628,560	979,910	654,150	843,740	543,627
43	4,438	-	-	-	-	-	-
44	105,901	-	267,526	922	96,155	129,536	111,922
45	16,889	18,047	24,670	14,622	12,296	19,422	9,724
46	210,613	308,312	336,969	713,280	545,550	517,342	425,430
47							
48							
49	44,350	8,834	-	5,151	3,976	-	-
50	24,647	29,830	307,811	553,318	29,833	-	11,765
51	1,108,171	20,056	262,635	192,897	1,154,281	211,829	2,761,494
52	923,894	63,108	311,965	719,375	628,979	463,936	410,921
53	15,467	-	-	1,889	-	736,372	-
54	-	-	-	-	-	-	-
55	111,133	265,380	114,018	467,820	1,557,869	31,485	857,408
56	19,263	-	2,964	-	-	-	-
57	21,037	2,722	-	21,410	-	20,732	39,870
58	-	-	865,569	-	472,963	-	-
59							
60	-	-	-	-	-	-	-
61	295,851	21,850	35,051	23,733	121,245	-	627,277
62							
63	9,390	-	54,767	-	5,000	21,447	1,887
64							
65	469,000	883,783	1,261,172	1,919,284	1,146,000	1,382,686	1,447,000
66	5,300,000	8,825,000	8,500,000	7,172,773	10,489,391	5,750,000	6,511,500
67	534,864	519,974	189,830	34,073	450,021	420,407	369,620
68	2,400,140	2,701,422	3,131,687	3,661,776	2,590,819	2,734,902	2,168,511
69	33,433,786	34,824,066	39,406,188	41,287,333	40,308,404	37,448,425	32,838,896
70	2,223,451	2,285,886	2,184,478	5,692,622	2,557,510	2,587,710	6,337,390
71	\$35,657,237	\$37,109,952	\$41,590,666	\$46,979,955	\$42,865,914	\$40,036,135	\$39,176,286

TABLE I. — *Summary of Financial Transactions. Cities*

	POPULATION	Lawrence 70,933	Medford 64,971	Chicopee 61,553	Pittsfield 57,879	Malden 57,676
<b>RECEIPTS</b>						
1 REVENUE						
2 General						
3 Taxes						
4 Property and poll . . .		\$7,657,271	\$8,930,105	\$5,579,416	\$8,875,442	\$8,709,018
5 Corporation and income . .		2,174,963	1,518,119	1,306,332	1,481,323	1,397,620
6 Licenses and permits . . .		110,913	40,092	62,256	109,506	67,078
7 Fines and forfeits . . .		12,586	12,887	3,628	26,307	27,039
8 Grants and gifts . . .		2,713,040	1,392,272	2,793,434	2,327,617	1,627,504
9 All other . . .		16	—	5,530	483	1,626
10 Commercial						
11 Special assessments . . .		8,802	77,209	10,610	15,482	18,514
12 Privileges . . .		1,139,117	1,230,904	913,940	1,079,826	925,404
13 Departmental . . .		1,986,894	1,100,977	1,036,978	1,510,546	1,374,547
14 Public service enterprises . .		769,586	712,313	4,267,163	616,288	468,041
15 Cemeteries . . .		66,288	115,691	9,369	—	72,921
16 Interest . . .		28,607	21,151	13,834	84,934	13,411
17 NON-REVENUE						
18 Offsets to outlays . . .		148,293	275,045	145,796	34,991	55,837
19 Municipal indebtedness						
20 Funded debt . . .		1,170,000	—	560,000	1,000,000	1,641,000
21 All other . . .		4,452,114	3,700,000	2,350,156	4,506,060	5,999,955
22 Refunds . . .		254,426	84,239	90,083	195,224	464,327
23 Agency, trust, and investment .		2,009,679	1,888,700	1,632,192	1,806,667	1,761,209
24 TOTAL RECEIPTS . . .		24,702,595	21,099,704	20,780,717	23,670,696	24,625,051
25 Balance on hand . . .		1,859,449	1,101,762	1,655,366	3,563,235	804,620
26 TOTAL . . .		\$26,562,044	\$22,201,466	\$22,436,083	\$27,233,931	\$25,429,671
<b>PAYMENTS</b>						
27 Maintenance						
28 Departmental						
29 General government . . .		\$610,822	\$639,205	\$460,390	\$455,934	\$503,974
30 Public safety . . .		2,346,823	2,009,498	1,501,583	1,746,312	2,067,426
31 Health and sanitation . . .		880,218	668,335	403,191	714,480	568,909
32 Highways . . .		769,244	530,590	434,326	722,914	717,767
33 Public welfare . . .		4,389,510	2,201,191	1,411,950	2,961,738	2,413,959
34 Veterans' services . . .		260,461	129,218	202,546	228,170	242,070
35 Schools . . .		3,461,032	5,056,516	4,843,043	5,960,222	4,326,856
36 Libraries . . .		140,005	235,439	102,230	169,054	147,533
37 Recreation . . .		263,027	271,038	160,697	315,733	200,062
38 Pensions . . .		788,473	815,493	528,757	344,853	591,884
39 Unclassified . . .		941,459	852,639	95,697	395,386	1,002,589
40 Public service enterprises						
41 Electric light . . .		—	—	3,537,757	—	—
42 Water . . .		626,658	484,674	374,541	233,479	436,719
43 All other . . .		30,418	—	—	5,037	—
44 Cemeteries . . .		87,019	123,803	25,034	—	95,796
45 Administration of trust funds .		17,498	8,660	7,108	4,100	6,800
46 Interest . . .		256,611	291,492	243,888	422,928	336,290
47 Outlays						
48 Departmental						
49 General government . . .		4,268	—	10,833	—	—
50 Public safety . . .		317,723	20,338	245,969	111,525	13,747
51 Health and sanitation . . .		205,395	33,428	38,046	1,645,524	70,019
52 Highways . . .		347,881	292,975	592,934	112,211	202,242
53 Public welfare . . .		10,702	—	—	—	1,401
54 Veterans' services . . .		—	—	—	—	—
55 Schools . . .		155,847	485,644	807,842	54,122	802,890
56 Libraries . . .		—	2,771	—	—	—
57 Recreation . . .		13,513	31,653	245,437	8,672	8,652
58 Unclassified . . .		203,963	155,490	—	55,677	598,173
59 Public service enterprises						
60 Electric light . . .		—	—	—	—	—
61 Water . . .		40,574	29,434	112,627	84,071	71,972
62 All other . . .		140,027	—	—	14,126	—
63 Cemeteries . . .		15,394	3,596	1,509	—	67,399
64 Municipal indebtedness						
65 Funded debt . . .		729,000	538,274	944,500	1,140,000	873,918
66 All other . . .		4,441,379	3,700,000	2,350,000	4,500,000	5,361,000
67 Refunds . . .		254,426	84,239	90,083	195,224	464,327
68 Agency, trust, and investment .		1,966,553	1,869,935	1,614,245	1,827,870	1,775,840
69 TOTAL PAYMENTS . . .		24,715,923	21,565,568	21,386,763	24,429,362	24,010,214
70 Balance on hand . . .		1,846,121	635,898	1,049,320	2,804,569	1,419,457
71 TOTAL . . .		\$26,562,044	\$22,201,466	\$22,436,083	\$27,233,931	\$25,429,671

	Waltham 55,413	Holyoke 52,689	Haverhill 46,346	Everett 43,544	Fitchburg 43,021	Taunton 41,132	Revere 40,080
1							
2							
3							
4	\$8,702,565	\$6,826,474	\$5,749,966	\$7,535,278	\$5,804,487	\$3,363,642	\$6,805,982
5	1,430,224	1,688,381	1,084,753	1,437,351	1,127,344	937,138	884,453
6	88,260	82,320	64,714	60,733	53,220	49,679	80,963
7	16,350	12,383	3,927	8,118	6,116	2,737	14,685
8	1,145,151	2,086,318	2,009,618	1,197,171	1,320,405	913,284	1,083,762
9	—	—	—	2,209	425	1,645	—
10							
11	111,706	2,368	1,354	—	—	99	—
12	1,282,177	856,051	848,301	704,979	731,054	649,155	764,382
13	931,088	1,457,017	3,892,059	869,555	804,744	947,589	714,720
14	879,662	6,241,870	415,250	677,417	637,510	4,024,371	281,263
15	42,682	913	—	39,606	30,923	35,291	—
16	105,148	121,137	13,715	15,101	59,665	11,611	28,209
17							
18	211,657	62,554	37,056	81,317	183,278	65,427	11,254
19							
20	700,000	500,000	280,000	600,000	675,500	—	400,000
21	3,602,597	2,102,370	3,000,711	2,000,000	3,102,750	1,100,000	4,000,010
22	288,594	101,119	233,874	160,390	160,421	122,467	319,373
23	1,729,670	1,570,230	1,343,628	1,578,086	1,446,261	1,267,048	893,112
24	21,267,531	23,711,505	18,978,926	16,967,311	16,144,103	13,491,183	16,282,168
25	3,567,010	7,360,109	1,506,725	2,754,927	2,195,930	1,509,934	474,589
26	\$24,834,541	\$31,071,614	\$20,485,651	\$19,722,238	\$18,340,033	\$15,001,117	\$16,756,757
27							
28							
29	\$656,331	\$461,092	\$275,316	\$522,672	\$363,438	\$292,407	\$432,954
30	2,067,709	1,798,243	1,401,000	2,119,025	1,595,968	1,039,852	1,357,293
31	928,591	593,247	445,989	282,623	347,892	371,286	363,603
32	712,811	367,114	535,159	783,627	572,622	225,631	171,465
33	1,496,011	2,709,823	5,199,315	1,931,367	1,800,320	1,648,582	1,549,780
34	183,325	240,057	134,092	165,066	179,445	297,071	173,453
35	5,060,737	3,499,440	3,726,518	3,626,185	2,916,994	2,415,423	3,520,974
36	183,391	153,311	103,506	169,191	199,285	110,387	53,312
37	250,226	280,324	122,356	390,745	214,701	113,232	109,543
38	518,858	1,004,858	498,124	583,997	433,711	458,443	566,583
39	413,769	397,441	391,886	651,766	238,833	101,388	838,110
40							
41	—	4,478,842	—	—	—	2,593,737	—
42	619,053	552,225	313,756	543,254	334,764	209,831	223,599
43	—	—	—	—	47,211	3,584	—
44	77,865	885	1,200	109,964	101,412	48,860	—
45	15,717	12,695	14,017	12,934	7,266	10,931	6,968
46	453,703	578,657	247,134	170,320	185,056	140,810	176,048
47							
48							
49	2,867	12,778	—	16,868	132,783	—	1,082
50	26,400	31,837	44,303	—	—	8,445	16,272
51	422,817	923,296	1,145	—	95,205	13,497	—
52	147,099	128,279	147,502	157,072	611,219	189,301	198,559
53	—	3,105	307,424	—	—	2,324	—
54	—	—	—	—	—	—	—
55	363,436	3,372,337	645,257	470,820	1,151,587	34,274	78,923
56	2,736	4,000	—	—	—	7,464	—
57	19,890	10,873	4,012	—	1,739	1,000	24,200
58	522,328	16,164	20,935	—	3,622	—	79,029
59							
60	—	1,654,648	—	—	—	500,402	—
61	159,465	57,608	107,829	13,711	102,378	58,996	5,722
62	—	—	—	—	95,133	—	—
63	10,868	—	—	—	—	10,960	—
64							
65	1,290,678	1,683,000	592,000	356,536	594,000	446,000	543,999
66	3,600,000	2,100,000	2,500,000	2,000,000	3,000,000	1,000,000	4,500,000
67	288,594	101,119	233,874	160,390	160,421	122,467	319,373
68	1,695,755	1,577,724	1,363,116	1,525,231	1,440,885	1,230,576	938,071
69	22,491,030	28,805,022	19,376,765	16,763,364	16,927,890	13,707,161	16,248,915
70	2,343,511	2,266,592	1,108,886	2,958,874	1,412,143	1,293,956	507,842
71	\$24,834,541	\$31,071,614	\$20,485,651	\$19,722,238	\$18,340,033	\$15,001,117	\$16,756,757



TABLE I. — *Summary of Financial Transactions. Cities*

	POPULATION	Salem 39,211	Beverly 36,108	Chelsea 33,749	Peabody 32,202	Woburn 31,214
<b>RECEIPTS</b>						
1 <b>REVENUE</b>						
2 General						
3 Taxes						
4 Property and poll		\$6,492,071	\$5,513,360	\$5,499,514	\$5,470,142	\$4,937,187
5 Corporation and income		1,151,693	883,496	866,763	865,695	690,231
6 Licenses and permits		65,897	37,896	67,025	66,587	20,676
7 Fines and forfeits		6,534	1,494	9,761	2,402	882
8 Grants and gifts		1,006,590	764,764	1,140,773	644,631	837,240
9 All other		1,200	1,510	—	—	—
10 Commercial						
11 Special assessments		250	10,441	—	255	—
12 Privileges		639,602	703,580	426,452	767,440	683,273
13 Departmental		1,107,253	766,946	1,045,111	1,597,419	593,146
14 Public service enterprises		485,860	470,392	418,263	2,927,583	210,730
15 Cemeteries		27,624	30,756	50	20,825	24,132
16 Interest		12,439	28,720	15,113	11,892	16,395
17 <b>NON-REVENUE</b>						
18 Offsets to outlays		72,477	112,614	36,047	240,489	237,892
19 Municipal indebtedness						
20 Funded debt		250,000	3,335,000	365,000	6,195,000	1,501,000
21 All other		3,300,168	3,603,220	4,051,892	517,898	3,017,850
22 Refunds		125,203	134,383	82,820	178,475	105,194
23 Agency, trust, and investment		1,274,362	981,106	743,609	969,339	797,540
24 <b>TOTAL RECEIPTS</b>		<b>16,019,223</b>	<b>17,379,678</b>	<b>14,768,193</b>	<b>20,476,072</b>	<b>13,673,368</b>
25 Balance on hand		1,556,894	2,198,174	644,747	4,286,379	1,074,422
26 <b>TOTAL</b>		<b>\$17,576,117</b>	<b>\$19,577,852</b>	<b>\$15,412,940</b>	<b>\$24,762,451</b>	<b>\$14,747,790</b>
<b>PAYMENTS</b>						
27 Maintenance						
28 Departmental						
29 General government		\$377,498	\$273,968	\$515,762	\$291,321	\$293,343
30 Public safety		1,514,457	1,166,113	1,345,220	1,052,359	675,771
31 Health and sanitation		615,599	516,252	467,227	452,703	251,380
32 Highways		640,313	529,379	308,256	311,173	383,606
33 Public welfare		2,019,525	961,939	2,286,775	1,819,708	820,016
34 Veterans' services		138,906	313,020	215,478	142,476	66,899
35 Schools		2,772,029	3,242,241	2,265,309	2,904,281	3,241,052
36 Libraries		110,024	123,649	74,609	51,383	98,328
37 Recreation		428,490	118,006	202,535	114,702	70,174
38 Pensions		544,063	344,411	581,663	288,382	98,406
39 Unclassified		366,831	157,808	528,599	432,516	586,585
40 Public service enterprises						
41 Electric light		—	—	—	1,991,589	—
42 Water		467,865	240,732	332,812	250,391	155,782
43 All other		5,172	34,243	—	5,130	—
44 Cemeteries		123,221	66,832	454	40,981	59,097
45 Administration of trust funds		9,473	4,613	10,568	11,018	4,613
46 Interest		129,176	247,270	157,699	266,438	463,947
47 Outlays						
48 Departmental						
49 General government		—	—	2,272	—	7,633
50 Public safety		21,401	—	—	—	10,208
51 Health and sanitation		2,226	16,813	—	249,538	174,255
52 Highways		438,782	136,380	91,890	84,584	216,444
53 Public welfare		—	—	—	130,322	—
54 Veterans' services		—	—	—	—	—
55 Schools		—	2,689,623	26,133	2,489,524	1,025,235
56 Libraries		—	—	—	—	—
57 Recreation		32,439	6,361	—	1,100	—
58 Unclassified		15,115	441,623	—	—	133,400
59 Public service enterprises						
60 Electric light		—	—	—	—	—
61 Water		177,181	68,725	—	388,043	120,224
62 All other		—	—	—	—	—
63 Cemeteries		3,413	5,481	—	—	17,608
64 Municipal indebtedness						
65 Funded debt		468,000	782,000	400,489	879,500	862,055
66 All other		3,345,750	3,765,250	4,031,362	500,000	3,000,000
67 Refunds		125,203	134,383	82,820	178,475	105,194
68 Agency, trust, and investment		1,258,982	966,632	726,462	971,630	632,419
69 <b>TOTAL PAYMENTS</b>		<b>16,150,434</b>	<b>17,153,747</b>	<b>14,654,394</b>	<b>16,299,267</b>	<b>13,573,674</b>
70 Balance on hand		1,425,683	2,424,105	758,546	8,463,184	1,174,116
71 <b>TOTAL</b>		<b>\$17,576,117</b>	<b>\$19,577,852</b>	<b>\$15,412,940</b>	<b>\$24,762,451</b>	<b>\$14,747,790</b>

## Graded According to Population of 1960 — Continued

	Northampton 30,058	Melrose 29,619	Leominster 27,929	Attleboro 27,118	Westfield 26,302	Gloucester 25,789	North Adams 19,905
1							
2							
3							
4	\$3,338,071	\$4,447,937	\$2,954,763	\$3,876,267	\$3,499,180	\$3,694,702	\$2,365,254
5	615,056	775,353	684,143	734,219	613,424	699,317	568,727
6	42,415	9,668	39,043	34,778	43,921	58,567	35,142
7	2,734	2,103	4,901	1,671	3,062	3,055	5,587
8	798,776	479,993	809,481	723,738	859,547	1,357,461	587,729
9	2,691	5,408	2,079	3,083	70	15,157	237
10							
11	3,995	43,472	4,376	11,445	23,392	10,592	7,298
12	500,718	656,027	578,048	565,388	616,975	428,037	304,878
13	594,515	499,054	519,885	564,948	564,888	1,028,505	556,563
14	315,175	304,540	436,494	505,811	2,978,975	345,449	174,267
15	22,020	34,730	22,316	—	310	13,069	23,232
16	9,845	34,628	12,538	38,814	18,420	29,803	29,266
17							
18	91,932	12,676	46,349	32,567	66,988	118,771	51,357
19							
20	280,000	900,000	2,585,000	177,700	150,000	200,000	1,985,000
21	1,001,106	2,100,000	1,002,621	1,500,518	650,076	1,143,627	1,150,002
22	76,177	63,750	58,175	48,558	63,871	115,574	30,370
23	747,874	939,657	909,108	628,726	905,089	751,747	651,477
24	8,443,100	11,308,996	10,669,320	9,448,231	11,058,188	10,013,433	8,526,386
25	1,457,273	559,244	1,499,908	1,846,939	1,217,852	1,815,000	444,133
26	\$9,900,373	\$11,868,240	\$12,169,228	\$11,295,170	\$12,276,040	\$11,828,433	\$8,970,519
27							
28							
29	\$218,275	\$250,498	\$207,974	\$261,585	\$225,183	\$329,087	\$195,063
30	698,834	831,609	764,150	793,461	675,922	812,778	448,853
31	263,422	274,675	242,440	178,480	167,111	221,929	141,383
32	321,568	319,517	344,465	311,137	264,289	603,356	332,310
33	708,359	602,736	745,697	873,149	536,970	1,842,531	936,891
34	66,455	52,808	117,512	83,524	54,867	115,533	150,549
35	2,420,283	3,162,769	1,842,977	2,669,556	3,021,809	2,460,183	1,702,022
36	108,057	127,554	75,722	73,444	75,009	52,639	65,317
37	70,189	257,897	58,874	111,067	72,073	116,042	67,532
38	193,302	275,961	382,665	174,283	285,740	256,689	106,995
39	107,794	179,237	82,344	130,916	143,322	100,813	100,187
40							
41	—	—	—	—	1,949,863	—	—
42	145,669	174,098	238,312	248,275	197,490	280,906	61,264
43	132,782	—	—	—	24,436	—	4,008
44	33,119	81,145	39,624	—	1,500	10,529	51,535
45	3,000	3,679	4,633	4,325	164	2,656	1,708
46	95,294	126,491	216,115	245,643	172,087	71,141	64,770
47							
48							
49	5,994	—	—	1,300	6,060	—	4,523
50	242,248	31,043	5,282	13,324	9,750	—	9,413
51	39,747	30,936	751,747	307,144	—	322,259	36,153
52	164,586	64,781	136,923	41,607	247,096	102,584	153,990
53	—	—	—	—	—	1,052	—
54	—	—	—	—	—	—	—
55	656,967	481,031	246,828	757,590	40,788	118,035	567,423
56	—	1,383	1,389	5,433	—	—	—
57	4,114	22,589	10,361	2,646	—	—	38,978
58	—	27,197	—	12,106	—	—	—
59	—	—	—	—	197,205	—	—
60	—	—	—	—	32,407	202,093	146,972
61	5,282	17,371	393,255	71,450	94,725	—	111,581
62	—	—	—	—	—	—	1,259
63	7,015	—	4,020	—	—	—	—
64							
65	235,000	233,690	484,000	589,750	490,000	227,000	139,500
66	1,000,000	2,100,000	1,000,000	1,500,000	650,000	1,143,500	1,100,000
67	76,177	63,750	58,175	48,558	63,871	115,574	30,370
68	746,739	969,890	875,544	639,375	790,081	734,462	642,962
69	8,770,271	10,764,335	9,331,028	10,149,128	10,489,818	10,243,371	7,413,511
70	1,130,102	1,103,905	2,838,200	1,146,042	1,786,222	1,585,062	1,557,008
71	\$9,900,373	\$11,868,240	\$12,169,228	\$11,295,170	\$12,276,040	\$11,828,433	\$8,970,519



TABLE I. — *Summary of Financial Transactions*  
*Cities Graded According to Population of 1960 — Concluded*

	POPULATION	Gardner 19,038	Marlborough 18,819	Newburyport 14,004	Aggregate — 39 Cities 2,948,572
<b>RECEIPTS</b>					
1 REVENUE					
2 General					
3 Taxes					
4 Property and poll		\$2,061,506	\$2,896,244	\$1,506,463	\$449,897,430
5 Corporation and income		488,242	425,368	314,508	82,025,682
6 Licenses and permits		20,675	39,629	24,716	6,350,153
7 Fines and forfeits		1,789	2,501	4,633	2,563,962
8 Grants and gifts		302,170	681,396	825,618	111,772,331
9 All other		—	5	913	516,311
10 Commercial					
11 Special assessments		10,462	—	—	1,588,206
12 Privileges		369,006	454,774	236,782	49,438,497
13 Departmental		240,002	392,914	660,080	109,523,474
14 Public service enterprises		206,637	271,369	232,920	54,325,041
15 Cemeteries		15,245	12,546	1,991	1,863,192
16 Interest		5,416	11,160	11,778	4,162,234
17 NON-REVENUE					
18 Offsets to outlays		6,143	61,174	26,724	6,013,390
19 Municipal indebtedness		—	—	—	—
20 Funded debt		—	825,000	75,000	82,053,200
21 All other		725,010	2,411,981	400,008	191,967,163
22 Refunds		93,648	76,505	42,158	13,090,906
23 Agency, trust, and investment		533,452	515,842	309,706	130,274,287
24 TOTAL RECEIPTS		5,079,403	9,078,408	4,673,998	1,297,425,459
25 Balance on hand		685,342	654,526	807,626	130,680,957
26 TOTAL		\$5,764,745	\$9,732,934	\$5,481,624	\$1,428,106,416
<b>PAYMENTS</b>					
27 Maintenance					
28 Departmental					
29 General government		\$131,424	\$206,001	\$105,865	\$25,096,129
30 Public safety		437,273	499,127	306,180	106,437,440
31 Health and sanitation		185,940	115,380	111,913	33,820,384
32 Highways		234,668	426,208	172,275	35,277,659
33 Public welfare		395,760	579,799	805,025	202,742,891
34 Veterans' services		85,163	62,187	74,951	12,928,272
35 Schools		1,033,742	1,729,762	1,273,504	224,806,723
36 Libraries		49,823	54,497	51,530	11,021,623
37 Recreation		118,934	58,728	42,964	16,023,008
38 Pensions		145,656	157,095	87,515	45,978,604
39 Unclassified		91,230	11,102	34,655	36,451,348
40 Public service enterprises					
41 Electric light		—	—	—	14,551,788
42 Water		130,896	218,044	172,180	25,301,553
43 All other		4,460	—	—	1,452,540
44 Cemeteries		29,999	31,837	7,369	2,778,761
45 Administration of trust funds		2,590	2,121	4,204	681,113
46 Interest		40,676	221,335	58,209	17,817,037
47 Outlays					
48 Departmental					
49 General government		3,045	—	—	3,034,704
50 Public safety		29,911	—	1,840	2,694,993
51 Health and sanitation		133,451	249,006	620,684	14,814,491
52 Highways		93,691	60,432	33,996	17,840,904
53 Public welfare		—	—	—	2,839,235
54 Veterans' services		—	—	—	—
55 Schools		44,963	787,526	63,528	29,216,665
56 Libraries		—	—	—	892,094
57 Recreation		8,920	—	—	1,169,898
58 Unclassified		—	—	—	10,160,483
59 Public service enterprises					
60 Electric light		—	—	—	2,352,255
61 Water		46,231	125,270	4,400	5,165,646
62 All other		3,020	—	—	1,252,675
63 Cemeteries		4,689	—	—	305,321
64 Municipal indebtedness					
65 Funded debt		173,000	548,000	168,000	44,496,288
66 All other		725,000	2,461,900	400,000	190,962,898
67 Refunds		93,648	76,505	42,158	13,090,906
68 Agency, trust, and investment		535,860	551,090	290,041	130,998,700
69 TOTAL PAYMENTS		5,013,663	9,232,952	4,932,986	1,284,455,029
70 Balance on hand		751,082	499,982	548,638	143,651,387
71 TOTAL		\$5,764,745	\$9,732,934	\$5,481,624	\$1,428,106,416



TABLE II. — *Debt Transactions for 1964*

CITIES	ISSUED			
	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans
1. BOSTON . . . . .	\$23,715,000	—	—	\$30,000,000
2. WORCESTER . . . . .	7,075,000	\$200,000	\$2,230,000	13,000,000
3. SPRINGFIELD . . . . .	4,950,000	1,250,000	—	11,850,000
4. CAMBRIDGE . . . . .	—	—	—	7,500,000
5. NEW BEDFORD . . . . .	1,947,000	100,000	100,000	3,500,000
6. FALL RIVER . . . . .	185,000	265,000	300,000	5,000,000
7. SOMERVILLE . . . . .	2,750,000	—	575,000	9,000,000
8. LYNN . . . . .	1,755,000	—	—	8,000,000
9. NEWTON . . . . .	2,580,000	—	—	6,500,000
10. LOWELL . . . . .	1,861,000	125,000	775,000	9,000,000
11. QUINCY . . . . .	320,000	—	—	5,750,000
12. BROCKTON . . . . .	4,750,000	1,875,000	670,000	5,750,000
13. LAWRENCE . . . . .	1,130,000	40,000	240,000	4,000,000
14. MEDFORD . . . . .	—	—	—	3,700,000
15. CHICOPEE . . . . .	460,000	100,000	100,000	2,250,000
16. PITTSFIELD . . . . .	1,000,000	—	—	4,500,000
17. MALDEN . . . . .	1,566,000	75,000	596,000	5,400,000
18. WALTHAM . . . . .	550,000	150,000	—	3,600,000
19. HOLYOKE . . . . .	100,000	400,000	100,000	2,000,000
20. HAVERHILL . . . . .	180,000	100,000	—	3,000,000
21. EVERETT . . . . .	600,000	—	—	2,000,000
22. FITCHBURG . . . . .	374,500	301,000	—	3,000,000
23. TAUNTON . . . . .	—	—	100,000	1,000,000
24. REVERE . . . . .	400,000	—	—	4,000,000
25. SALEM . . . . .	250,000	—	—	3,300,000
26. BEVERLY . . . . .	3,335,000	—	—	3,550,000
27. CHELSEA . . . . .	365,000	—	265,000	3,500,000
28. PEABODY . . . . .	6,195,000	—	—	500,000
29. WOBURN . . . . .	681,000	820,000	10,000	3,000,000
30. NORTHAMPTON . . . . .	280,000	—	—	1,000,000
31. MELROSE . . . . .	900,000	—	—	2,100,000
32. LEOMINSTER . . . . .	585,000	2,000,000	—	1,000,000
33. ATTLEBORO . . . . .	—	177,700	—	1,500,000
34. WESTFIELD . . . . .	150,000	—	—	600,000
35. GLOUCESTER . . . . .	100,000	100,000	100,000	1,000,000
36. NORTH ADAMS . . . . .	1,955,000	30,000	—	1,100,000
37. GARDNER . . . . .	—	—	—	725,000
38. MARLBOROUGH . . . . .	690,000	135,000	735,000	1,600,000
39. NEWBURYPORT . . . . .	75,000	—	—	400,000
39 Cities . . . . .	\$73,809,500	\$8,243,700	\$6,896,000	\$178,175,000

*Classified by Character of Obligation*

	Anticipation Reimburse- ment and Grant Loans	PAID				Anticipation Reimburse- ment and Grant Loans
		General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	
1.	-	\$9,423,873	\$803,000	\$300,000	\$30,000,000	-
2.	-	2,473,000	470,000	1,805,000	13,000,000	-
3.	\$141,980	2,300,000	678,000	60,000	11,850,000	\$25,000
4.	-	566,000	40,000	-	7,500,000	-
5.	-	1,062,000	242,000	100,000	3,500,000	19,000
6.	-	396,000	73,000	300,000	5,000,000	-
7.	-	686,069	10,000	575,000	8,250,000	-
8.	-	1,206,000	13,000	-	8,500,000	-
9.	-	1,556,000	70,000	-	6,500,000	-
10.	210,200	942,000	204,000	975,000	9,000,000	231,673
11.	-	1,121,000	15,000	-	5,750,000	-
12.	-	1,055,000	392,000	670,000	5,750,000	91,500
13.	-	594,000	135,000	240,000	4,000,000	-
14.	-	323,000	2,000	-	3,700,000	-
14.	-	761,000	183,500	100,000	2,250,000	-
16.	-	875,000	265,000	-	4,500,000	-
17.	-	758,000	5,000	301,000	5,000,000	60,000
18.	-	1,146,000	52,000	-	3,600,000	-
19.	-	1,079,000	604,000	100,000	2,000,000	-
20.	-	547,000	45,000	-	2,500,000	-
21.	-	235,000	-	-	2,000,000	-
22.	102,000	425,000	169,000	-	3,000,000	-
23.	-	156,000	290,000	-	1,000,000	-
24.	-	443,000	42,000	-	4,500,000	-
25.	-	313,000	155,000	-	3,300,000	45,750
26.	50,250	642,000	140,000	165,000	3,550,000	50,250
27.	-	281,000	-	265,000	3,500,000	-
28.	-	623,000	256,500	-	500,000	-
29.	-	701,000	60,000	-	3,000,000	-
30.	-	220,000	15,000	-	1,000,000	-
31.	-	130,000	-	-	2,100,000	-
32.	-	358,000	126,000	-	1,000,000	-
33.	-	436,750	153,000	-	1,500,000	-
34.	50,000	412,000	78,000	-	600,000	50,000
35.	43,500	164,000	63,000	100,000	1,000,000	43,500
36.	45,000	102,600	36,900	-	1,100,000	-
37.	-	151,000	22,000	-	725,000	-
38.	36,900	440,000	108,000	825,000	1,600,000	-
39.	-	135,000	33,000	-	400,000	-
\$679,830		\$35,238,292	\$6,048,900	\$6,881,000	\$177,525,000	\$616,673





P A R T II

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TOWNS OVER 10,000 POPULATION

	POPULATION	Brookline 54,044	Arlington 49,953	Weymouth 48,177	Framingham 44,526	Watertown 39,092
<b>RECEIPTS</b>						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll . . .	\$12,018,699	\$7,851,986	\$8,253,845	\$9,203,269	\$6,099,262
5	Corporation and income . .	2,118,963	1,143,602	1,235,588	1,067,997	1,001,438
6	Licenses and permits . . .	70,068	9,924	43,031	97,459	49,854
7	Fines and forfeits . . .	88,561	6,460	2,592	12,212	14,429
8	Grants and gifts . . .	1,237,422	1,028,801	1,337,014	1,226,348	814,409
9	All other . . .	—	4,871	—	50	558
10	Commercial					
11	Special assessments . . .	17,899	73,546	152,937	5,400	14,517
12	Privileges . . .	1,587,981	1,120,233	957,718	1,312,176	784,981
13	Departmental . . .	1,194,917	705,440	895,356	1,163,157	602,639
14	Public service enterprises . .	710,485	571,667	528,049	665,735	458,211
15	Cemeteries . . .	22,328	62,989	—	30,956	16,345
16	Interest . . .	77,518	34,019	86,319	20,426	7,297
17	NON-REVENUE					
18	Offsets to outlays . . .	34,251	—	59,063	61,652	83,639
19	Municipal indebtedness . . .	—	—	—	—	—
20	Funded debt . . .	295,000	—	2,310,000	1,235,000	300,000
21	All other . . .	2,127,180	2,000,000	5,070	3,030,524	2,200,182
22	Refunds . . .	105,627	104,524	136,382	105,529	118,691
23	Agency, trust, and investment .	1,011,241	1,327,771	1,216,442	1,606,689	1,132,052
24	<b>TOTAL RECEIPTS</b> . . .	<b>22,718,140</b>	<b>16,045,833</b>	<b>17,219,406</b>	<b>20,844,579</b>	<b>13,698,504</b>
25	Balance on hand . . .	4,171,390	2,691,835	3,254,180	3,773,372	1,043,155
26	<b>TOTAL</b> . . .	<b>\$26,889,530</b>	<b>\$18,737,668</b>	<b>\$20,473,586</b>	<b>\$24,617,951</b>	<b>\$14,741,659</b>
<b>PAYMENTS</b>						
27	Maintenance					
28	Departmental					
29	General government . . .	\$811,540	\$627,462	\$431,833	\$480,559	\$346,557
30	Public safety . . .	2,746,823	1,465,087	1,357,615	1,624,192	1,478,989
31	Health and sanitation . . .	1,053,774	502,528	432,585	703,401	543,646
32	Highways . . .	896,440	747,965	484,038	622,276	575,740
33	Public welfare . . .	1,647,912	1,038,818	1,222,492	912,833	1,068,383
34	Veterans' services . . .	181,394	95,000	200,073	90,876	98,168
35	Schools . . .	4,834,502	4,386,443	5,422,182	6,367,523	3,018,050
36	Libraries . . .	534,979	309,767	186,325	254,223	210,581
37	Recreation . . .	1,082,472	252,584	222,065	240,430	214,361
38	Pensions . . .	935,548	352,427	265,213	302,734	442,391
39	Unclassified . . .	1,028,998	606,190	205,365	341,203	466,771
40	Public service enterprises					
41	Electric light . . .	—	—	—	—	—
42	Water . . .	584,270	379,227	330,025	423,024	380,860
43	All other . . .	—	—	—	—	—
44	Cemeteries . . .	69,660	73,902	—	36,068	32,020
45	Administration of trust funds .	13,071	3,269	6,288	7,308	10,569
46	Interest . . .	278,283	180,867	428,450	464,276	166,482
47	Outlays					
48	Departmental					
49	General government . . .	1,248,163	11,023	20,015	13,366	14,098
50	Public safety . . .	263,575	53,049	23,195	73,254	49,023
51	Health and sanitation . . .	—	41,971	1,726,148	229,350	60,109
52	Highways . . .	395,200	256,897	365,062	462,841	346,035
53	Public welfare . . .	—	1,331	—	—	—
54	Veterans' service . . .	—	—	—	—	—
55	Schools . . .	147,028	1,083,893	145,091	2,282,124	79,242
56	Libraries . . .	—	15,223	193,237	3,018	—
57	Recreation . . .	68,278	6,838	26,815	96,440	11,853
58	Unclassified . . .	—	—	—	—	—
59	Public service enterprises					
60	Electric light . . .	—	—	—	—	—
61	Water . . .	—	32,952	134,651	61,115	44,379
62	All other . . .	—	—	—	—	—
63	Cemeteries . . .	—	6,628	—	—	—
64	Municipal indebtedness					
65	Funded debt . . .	753,720	524,258	1,153,324	1,182,675	503,140
66	All other . . .	2,218,504	2,000,000	—	3,030,000	2,300,000
67	Refunds . . .	105,627	104,524	136,382	105,529	118,691
68	Agency, trust, and investment .	980,829	1,327,991	1,215,394	1,584,233	1,178,359
69	<b>TOTAL PAYMENTS</b> . . .	<b>22,880,590</b>	<b>16,488,114</b>	<b>16,333,863</b>	<b>21,994,871</b>	<b>13,758,497</b>
70	Balance on hand . . .	4,008,940	2,249,554	4,139,723	2,623,080	983,162
71	<b>TOTAL</b> . . .	<b>\$26,889,530</b>	<b>\$18,737,668</b>	<b>\$20,473,586</b>	<b>\$24,617,951</b>	<b>\$14,741,659</b>

	Braintree 31,069	Natick 28,831	Belmont 28,715	Methuen 28,114	Lexington 27,691	Milton 26,375	Wellesley 26,071
1							
2							
3							
4	\$5,409,862	\$5,512,234	\$4,194,234	\$2,895,635	\$6,550,515	\$3,947,360	\$5,523,266
5	782,012	645,236	799,554	613,334	690,290	735,537	801,751
6	31,295	21,968	3,698	27,939	18,409	19,350	12,620
7	1,081	2,379	5,523	1,736	1,728	59	16,564
8	749,187	727,032	483,841	808,667	526,638	325,057	502,748
9	26,898	70	844	35	—	124	573
10							
11	85,977	83,016	24,160	6,782	111,740	30,293	27,929
12	807,085	723,892	792,426	566,436	794,073	808,053	866,543
13	721,624	2,081,530	321,606	451,462	565,132	314,265	497,963
14	2,928,014	272,073	1,924,692	377,458	496,132	301,853	2,247,786
15	2,085	—	40,980	17,434	15,845	62,135	—
16	53,689	65,544	6,656	50,786	86,520	21,425	35,813
17							
18	464,390	44,819	82,743	42,847	1,618	48,568	16,085
19							
20	1,090,000	540,000	600,000	—	500,000	166,695	—
21	1,522,078	2,291,375	—	900,000	1,503,083	1,200,239	1,000,000
22	127,944	74,828	72,014	63,255	91,069	64,096	89,879
23	974,875	801,900	930,399	656,059	991,373	789,565	1,136,261
24	15,778,096	13,887,896	10,283,370	7,479,865	12,944,165	8,834,674	12,775,781
25	2,407,149	2,689,470	3,912,377	2,075,266	4,688,917	1,725,198	2,535,974
26	\$18,185,245	\$16,577,366	\$14,195,747	\$9,555,131	\$17,633,082	\$10,559,872	\$15,311,755
27							
28							
29	\$182,537	\$270,829	\$275,194	\$184,086	\$418,163	\$221,067	\$260,911
30	911,747	993,713	884,888	698,416	648,937	994,191	804,672
31	383,296	292,759	422,392	281,447	222,165	310,660	307,074
32	354,117	288,907	365,224	364,323	612,588	284,141	461,174
33	535,390	1,936,825	364,594	994,647	272,773	299,396	268,787
34	122,104	71,654	25,090	60,532	13,225	27,389	36,268
35	4,043,659	3,882,944	2,624,010	1,833,857	5,072,572	2,370,870	3,905,324
36	104,873	104,057	147,045	—	188,381	158,225	149,710
37	135,857	107,704	138,977	53,635	84,455	102,289	299,037
38	199,318	119,784	228,032	121,254	74,121	272,356	237,220
39	143,036	231,391	239,969	52,415	53,002	258,672	33,329
40							
41	2,190,898	—	1,194,138	—	—	—	1,388,252
42	405,048	143,510	264,790	236,878	211,171	283,768	230,071
43							
44	3,984	—	54,157	38,655	44,136	97,257	—
45	1,807	6,766	5,596	1,629	11,108	5,326	8,659
46	346,818	183,001	68,998	108,318	336,238	160,163	144,700
47							
48							
49	—	—	—	—	7,102	1,223	13,016
50	—	35,312	21,202	45,386	—	75,392	18,667
51	912,948	24,494	229,067	123,513	751,429	59,603	53,893
52	205,494	91,045	223,000	131,473	160,307	216,297	165,343
53	—	6,776	—	—	—	—	—
54	—	—	—	—	—	—	—
55	436,455	1,155,969	618,665	657,064	1,988,902	646,083	984,560
56	—	199,495	332,628	—	1,714	—	—
57	35,130	2,252	—	3,492	3,525	—	19,840
58	—	—	—	3,087	—	—	—
59							
60	9,864	—	86,973	—	—	—	297,582
61	12,529	24,120	107,123	326,321	35,542	64,819	109,966
62	—	—	—	—	—	—	—
63	—	—	6,112	3,781	9,199	8,031	—
64							
65	1,069,034	643,056	391,383	254,000	967,111	343,640	590,206
66	1,570,000	2,261,615	—	900,000	1,500,000	1,200,000	1,000,000
67	127,944	74,828	72,014	63,255	91,069	64,096	89,879
68	985,372	778,542	928,913	681,757	919,782	764,914	1,150,001
69	15,429,259	13,931,348	10,320,174	8,223,221	14,698,717	9,289,868	13,028,141
70	2,755,986	2,646,018	3,875,573	1,331,910	2,934,365	1,270,004	2,283,614
71	\$18,185,245	\$16,577,366	\$14,195,747	\$9,555,131	\$17,633,082	\$10,559,872	\$15,311,755

TABLE I. — *Summary of Financial Transactions.* Towns

	POPULATION	Needham 25,793	West Springfield 24,924	Norwood 24,898	Wakefield 24,295	Dedham 23,869
<b>RECEIPTS</b>						
1 REVENUE						
2 General						
3 Taxes						
4 Property and poll		\$5,616,843	\$4,225,188	\$4,008,677	\$3,236,718	\$3,854,954
5 Corporation and income		665,668	699,675	753,136	540,364	585,305
6 Licenses and permits		13,748	36,686	40,806	12,658	39,733
7 Fines and forfeits		2,314	4,393	15,594	2,752	5,889
8 Grants and gifts		469,476	408,058	507,279	564,908	445,888
9 All other		—	3,779	9,797	7,563	8,989
10 Commercial						
11 Special assessments		132,885	2,683	26,833	81,602	68,092
12 Privileges		877,623	567,229	630,219	562,997	684,441
13 Departmental		1,303,110	452,033	381,500	360,145	352,002
14 Public service enterprises		372,649	300,783	2,177,996	2,359,599	—
15 Cemeteries		—	—	41,639	—	17,595
16 Interest		24,863	27,731	36,458	34,906	15,043
17 NON-REVENUE						
18 Offsets to outlays		31,757	43,563	15,286	37,396	14,190
19 Municipal indebtedness						
20 Funded debt		—	2,710,000	213,000	—	85,000
21 All other		1,700,000	2,020,271	16	784,500	1,000,073
22 Refunds		80,978	57,580	122,938	84,887	73,186
23 Agency, trust, and investment		1,011,608	1,100,975	687,502	870,307	661,650
24 TOTAL RECEIPTS		12,303,522	12,660,627	9,668,676	9,558,960	7,912,130
25 Balance on hand		1,462,336	1,328,481	2,436,618	1,747,056	1,464,381
26 TOTAL		\$13,765,858	\$13,989,108	\$12,105,294	\$11,306,016	\$9,376,511
<b>PAYMENTS</b>						
27 Maintenance						
28 Departmental						
29 General government		\$368,736	\$208,432	\$338,761	\$277,657	\$192,802
30 Public safety		954,244	877,952	691,075	571,179	743,047
31 Health and sanitation		370,814	145,562	258,030	166,460	239,570
32 Highways		286,228	440,550	268,168	308,918	369,392
33 Public welfare		1,203,453	426,324	437,018	526,893	551,302
34 Veterans' services		41,407	95,707	50,608	48,072	38,725
35 Schools		3,862,958	2,724,366	2,674,564	2,388,097	2,567,337
36 Libraries		151,844	56,017	95,133	108,550	96,076
37 Recreation		169,024	110,423	113,199	108,147	91,466
38 Pensions		116,651	166,820	174,118	131,578	119,807
39 Unclassified		221,903	88,483	206,800	60,517	29,210
40 Public service enterprises						
41 Electric light		—	—	1,323,536	1,567,136	—
42 Water		320,495	194,998	303,527	229,429	—
43 All other		—	—	221	—	—
44 Cemeteries		—	—	66,790	16	49,561
45 Administration of trust funds		4,212	2,770	5,429	9,668	3,094
46 Interest		213,569	107,548	123,721	169,075	197,024
47 Outlays						
48 Departmental						
49 General government		7,320	1,553	26,041	9,507	8,189
50 Public safety		43,208	38,262	165,929	9,939	8,508
51 Health and sanitation		165,479	169,372	146,241	325,515	88,534
52 Highways		128,928	205,876	54,696	156,850	118,831
53 Public welfare		25,552	—	2,363	—	—
54 Veterans' services		—	—	—	—	—
55 Schools		89,172	165,098	76,197	76,100	42,867
56 Libraries		—	—	35,186	—	—
57 Recreation		34,531	109,126	20,716	72,307	13,509
58 Unclassified		20,067	—	22,916	—	—
59 Public service enterprises						
60 Electric light		—	—	446,956	99,101	—
61 Water		64,112	127,333	51,970	39,578	—
62 All other		—	—	—	—	—
63 Cemeteries		—	—	17,999	—	—
64 Municipal indebtedness						
65 Funded debt		666,208	480,000	426,709	484,523	605,129
66 All other		1,700,000	2,000,000	—	784,350	1,000,000
67 Refunds		80,978	57,580	122,938	84,887	73,186
68 Agency, trust, and investment		1,033,220	1,085,591	1,005,651	877,554	716,683
69 TOTAL PAYMENTS		12,344,313	10,085,743	9,753,206	9,691,603	7,963,849
70 Balance on hand		1,421,545	3,903,365	2,352,088	1,614,413	1,412,662
71 TOTAL		\$13,765,858	\$13,989,108	\$12,105,294	\$11,306,016	\$9,376,511



	Danvers 21,926	Saugus 20,666	Winthrop 20,303	Winchester 19,376	Reading 19,259	Randolph 18,900	Marblehead 18,521
1							
2							
3							
4	\$3,397,130	\$3,057,910	\$2,379,919	\$4,161,494	\$3,028,630	\$3,465,156	\$3,469,109
5	431,799	462,695	481,216	618,796	462,823	383,674	475,114
6	42,009	35,969	12,542	12,596	4,966	25,476	18,413
7	451	2,561	1,052	1,320	115	478	695
8	728,544	495,547	455,674	307,025	307,510	635,553	301,504
9	—	755	—	—	781	1,551	—
10							
11	30,075	46,141	1,573	39,967	63,143	57,365	41,485
12	508,803	537,818	369,545	607,612	450,708	486,433	589,779
13	1,045,776	289,923	387,882	258,198	558,671	307,310	561,581
14	2,015,282	188,057	195,536	295,598	3,674,308	197,823	1,327,402
15	—	23,077	29,620	34,962	19,138	—	12,093
16	16,698	17,230	3,529	9,394	13,130	27,145	19,520
17							
18	65,933	767,018	2,507	23,856	30,690	34,349	32,873
19							
20	848,000	685,000	2,763,967	85,000	320,000	2,020,000	235,000
21	1,815,508	1,630,751	1,716,832	1,100,026	1,200,403	1,506,988	600,440
22	57,676	60,025	58,235	56,388	102,004	58,595	39,371
23	704,094	594,440	356,773	1,092,566	736,987	603,195	848,608
24	11,707,778	8,894,917	9,216,402	8,704,798	10,974,007	9,811,091	8,572,987
25	1,151,994	1,302,294	551,835	1,113,051	1,651,576	1,141,970	906,019
26	\$12,859,772	\$10,197,211	\$9,768,237	\$9,817,849	\$12,625,583	\$10,953,061	\$9,479,006
27							
28							
29	\$159,217	\$223,889	\$153,402	\$213,555	\$194,407	\$192,228	\$257,203
30	470,120	486,581	475,667	668,716	595,660	423,502	604,582
31	188,812	177,375	136,465	257,232	171,951	240,623	290,589
32	246,097	232,723	232,676	444,248	391,743	271,614	198,423
33	1,125,187	367,169	719,233	208,381	286,297	339,754	719,757
34	45,008	49,935	43,684	21,957	62,358	125,249	20,740
35	2,488,878	2,296,090	1,546,301	2,730,195	2,134,208	2,312,389	2,055,235
36	67,458	43,394	40,839	127,247	92,653	41,445	92,833
37	64,149	46,235	89,553	153,827	63,614	19,516	75,705
38	83,357	116,370	172,710	168,512	153,964	59,729	79,628
39	107,578	138,864	61,546	89,226	143,390	89,866	753
40							
41	1,219,225	—	—	—	2,862,607	—	796,182
42	226,562	156,457	158,552	202,925	189,948	125,422	180,077
43	—	—	—	—	—	—	—
44	—	38,911	54,078	49,569	40,128	—	46,676
45	1,063	3,062	749	4,762	5,117	—	5,480
46	146,910	98,907	55,552	173,890	137,806	222,689	113,684
47							
48							
49	15,672	4,739	—	14,143	—	1,296	—
50	22,819	60,008	42,860	22,955	—	6,354	—
51	64,332	482,862	14,300	53,345	233,169	226,204	298,747
52	117,964	155,581	164,218	99,297	81,791	124,640	122,327
53	685,525	—	—	—	—	—	—
54	—	—	—	—	—	—	—
55	150,099	755,598	680,615	44,646	462,504	679,653	37,885
56	—	2,411	8,525	7,586	3,000	27,565	3,000
57	338,456	9,607	—	19,472	63,119	—	14,184
58	—	51,370	—	—	—	—	50,822
59							
60	163,848	—	—	—	91,604	—	65,946
61	79,646	36,690	15,361	103,507	213,737	196,447	61,441
62	—	—	—	—	—	—	—
63	—	8,417	3,601	28,258	16,936	—	2,588
64							
65	624,000	367,866	80,594	419,016	382,823	517,211	555,000
66	1,819,000	1,600,000	1,700,000	1,116,443	1,200,000	1,500,000	600,000
67	57,676	60,025	58,235	56,388	102,004	58,595	39,371
68	727,303	593,671	346,917	1,019,017	695,601	545,888	840,103
69	11,505,961	8,664,807	7,056,233	8,518,315	11,072,139	8,347,879	8,228,961
70	1,353,811	1,532,404	2,712,004	1,299,534	1,553,444	2,605,182	1,250,045
71	\$12,859,772	\$10,197,211	\$9,768,237	\$9,817,849	\$12,625,583	\$10,953,061	\$9,479,006



TABLE I. — *Summary of Financial Transactions. Towns*

	POPULATION	Billerica 17,867	Stoneham 17,821	Greenfield 17,690	Shrewsbury 16,622	Southbridge 16,523
<b>RECEIPTS</b>						
1 <b>REVENUE</b>						
2 General						
3 Taxes						
4 Property and poll		\$2,728,715	\$2,847,993	\$2,261,767	\$2,233,406	\$1,705,915
5 Corporation and income		376,481	391,592	549,154	322,667	389,455
6 Licenses and permits		34,590	15,422	26,723	32,521	3,928
7 Fines and forfeits		510	731	3,469	814	437
8 Grants and gifts		775,666	336,543	560,964	502,655	513,525
9 All other		17,813	812	—	3,315	—
10 Commercial						
11 Special assessments		18,894	35,150	857	217,183	4,891
12 Privileges		378,749	393,537	413,018	480,314	367,316
13 Departmental		319,948	254,546	496,058	269,394	348,544
14 Public service enterprises		163,590	248,859	207,116	1,377,576	—
15 Cemeteries		10,948	13,289	143	19,837	7,284
16 Interest		25,915	9,018	6,049	48,601	3,518
17 <b>NON-REVENUE</b>						
18 Offsets to outlays		29,764	39,793	63,269	—	26,251
19 Municipal indebtedness						
20 Funded debt		1,808,418	194,000	—	—	—
21 All other		1,308,017	1,500,325	935,000	400,000	1,275,000
22 Refunds		60,054	48,247	61,953	43,980	20,478
23 Agency, trust, and investment		487,640	604,856	616,278	463,911	327,352
24 <b>TOTAL RECEIPTS</b>		<b>8,545,712</b>	<b>6,934,713</b>	<b>6,201,818</b>	<b>6,416,174</b>	<b>4,993,894</b>
25 Balance on hand		536,151	793,370	698,945	2,860,741	662,901
26 <b>TOTAL</b>		<b>\$9,081,863</b>	<b>\$7,728,083</b>	<b>\$6,900,763</b>	<b>\$9,276,915</b>	<b>\$5,656,795</b>
<b>PAYMENTS</b>						
27 Maintenance						
28 Departmental						
29 General government		\$144,849	\$174,886	\$144,950	\$175,624	\$135,303
30 Public safety		485,659	505,243	389,556	327,839	432,266
31 Health and sanitation		69,049	174,988	53,887	87,342	97,285
32 Highways		260,274	250,283	479,026	165,452	172,600
33 Public welfare		368,019	350,749	756,973	162,687	694,601
34 Veterans' services		76,465	49,342	68,104	32,579	116,460
35 Schools		2,231,579	1,714,890	1,895,959	1,875,372	1,038,315
36 Libraries		15,509	77,432	70,755	61,320	34,910
37 Recreation		28,934	75,583	33,974	35,704	45,726
38 Pensions		48,840	109,830	104,417	32,841	63,948
39 Unclassified		57,520	112,151	155,649	47,999	39,516
40 Public service enterprises						
41 Electric light		—	—	—	956,778	—
42 Water		153,952	143,527	23,622	126,097	—
43 All other		—	—	64,151	—	—
44 Cemeteries		15,577	29,119	143	16,685	12,365
45 Administration of trust funds		—	5,294	6,344	1,274	1,355
46 Interest		98,908	101,798	68,601	199,541	46,834
47 Outlays						
48 Departmental						
49 General government		1,097	5,100	—	1,276	—
50 Public safety		4,564	6,782	71,797	10,005	2,411
51 Health and sanitation		150,466	196,858	26,851	560,659	22,516
52 Highways		93,951	63,632	75,709	106,792	110,214
53 Public welfare		—	—	—	—	—
54 Veterans' services		—	—	—	—	—
55 Schools		834,637	188,291	—	922,045	45,267
56 Libraries		—	1,518	—	2,491	—
57 Recreation		2,344	1,345	—	—	4,118
58 Unclassified		—	3,857	—	—	11,422
59 Public service enterprises						
60 Electric light		—	—	—	144,662	—
61 Water		67,810	67,250	—	48,384	—
62 All other		—	—	—	—	—
63 Cemeteries		1,045	—	—	6,082	—
64 Municipal indebtedness						
65 Funded debt		424,418	398,317	204,000	385,000	82,000
66 All other		1,300,000	1,500,000	900,000	400,000	1,350,000
67 Refunds		60,054	48,247	61,953	43,980	20,478
68 Agency, trust, and investment		482,959	608,512	612,542	471,969	350,219
69 <b>TOTAL PAYMENTS</b>		<b>7,478,479</b>	<b>6,964,844</b>	<b>6,268,963</b>	<b>7,408,479</b>	<b>4,930,129</b>
70 Balance on hand		1,603,384	763,239	631,800	1,868,436	726,666
71 <b>TOTAL</b>		<b>\$9,081,863</b>	<b>\$7,728,083</b>	<b>\$6,900,763</b>	<b>\$9,276,915</b>	<b>\$5,656,795</b>

	Stoughton 16,328	Tewksbury 15,902	Andover 15,878	Milford 15,749	Agawam 15,718	Hingham 15,378	Chelmsford 15,130
1							
2							
3							
4	\$2,772,581	\$1,992,343	\$3,195,913	\$1,598,151	\$2,484,267	\$3,476,741	\$2,691,542
5	366,575	296,262	508,083	353,320	327,328	420,699	368,532
6	30,978	29,499	25,803	28,023	23,552	24,077	45,338
7	1,518	440	1,674	1,492	2,451	1,353	202
8	668,962	534,014	944,194	242,169	444,771	547,869	680,931
9	10,151	-	-	1,828	-	-	-
10							
11	13,517	-	21,991	1,215	24,297	42,793	-
12	355,065	314,803	533,471	297,381	404,996	475,886	495,964
13	353,195	272,709	254,741	343,020	300,229	270,405	379,367
14	160,061	165,990	228,459	-	173,529	1,086,145	-
15	-	-	10,612	3,736	102	-	12,428
16	54,686	5,396	68,330	9,101	4,344	32,678	49,366
17							
18	2,603	36,885	33,145	51,517	28,075	-	56,978
19							
20	2,300,000	-	-	-	340,000	980,000	2,175,000
21	609,223	675,015	1,000,000	450,000	1,135,380	643,023	1,031,558
22	33,251	47,240	54,273	42,760	28,162	115,160	70,470
23	459,806	521,184	585,451	343,776	547,271	688,873	496,602
24	8,192,172	4,891,780	7,466,140	3,767,489	6,268,754	8,805,702	8,554,278
25	829,998	510,552	1,882,298	466,638	626,444	1,201,840	1,081,399
26	\$9,022,170	\$5,402,332	\$9,348,438	\$4,234,127	\$6,895,198	\$10,007,542	\$9,635,677
27							
28							
29	\$184,525	\$90,599	\$219,444	\$117,189	\$143,851	\$164,204	\$113,188
30	326,527	338,462	566,118	374,222	400,807	659,623	427,624
31	103,643	79,844	95,840	105,471	152,610	200,229	58,515
32	66,667	166,469	321,078	263,071	185,100	226,475	358,925
33	420,142	281,999	225,029	478,456	209,608	289,616	400,666
34	42,158	31,427	39,587	99,421	33,736	23,834	20,754
35	2,049,625	1,806,781	2,279,634	985,019	1,901,970	2,329,054	2,347,193
36	41,813	7,315	114,965	28,031	18,885	44,095	52,916
37	20,753	22,214	69,880	49,839	22,193	80,377	26,448
38	59,497	35,439	72,231	49,835	55,079	98,037	46,232
39	276,314	37,750	52,433	50,420	24,228	63,283	70,843
40							
41	-	-	-	-	-	948,571	-
42	89,722	67,999	156,668	-	140,460	-	-
43	-	-	-	-	-	-	-
44	-	1,017	27,225	8,271	633	-	21,181
45	-	-	2,897	1,364	-	101	-
46	169,380	136,764	120,799	31,602	87,660	136,216	165,362
47							
48							
49	5,246	1,350	-	-	-	-	7,110
50	6,785	9,544	-	6,455	5,584	10,844	11,549
51	333,741	9,493	1,371,632	38,044	212,954	130,134	21,864
52	35,191	37,402	82,549	102,433	100,020	65,637	65,905
53	-	-	-	19,793	-	-	-
54	-	-	-	-	-	-	-
55	1,155,231	177,458	16,594	-	350,468	842,142	883,732
56	-	-	-	-	-	4,194	5,730
57	3,498	-	5,394	-	5,564	2,485	3,080
58	10,014	-	-	9,000	-	-	-
59							
60	-	-	-	-	-	30,720	-
61	28,936	99,733	61,964	-	29,247	-	-
62	-	-	-	-	-	-	-
63	-	-	-	-	-	-	10,873
64							
65	379,968	315,000	345,000	80,000	350,000	398,317	336,000
66	600,000	675,000	1,000,000	450,000	1,100,000	635,768	1,123,000
67	33,251	47,240	54,273	42,760	28,162	115,160	70,470
68	485,020	470,329	636,024	353,218	572,411	575,492	457,479
69	6,927,647	4,946,628	7,937,258	3,743,914	6,131,230	8,074,608	7,106,639
70	2,094,523	455,704	1,411,180	490,213	763,968	1,932,934	2,529,038
71	\$9,022,170	\$5,402,332	\$9,348,438	\$4,234,127	\$6,895,198	\$10,007,542	\$9,635,677

TABLE I. — *Summary of Financial Transactions.* Towns

	POPULATION	South Hadley 14,956	Ayer 14,927	North Attleborough 14,777	Dartmouth 14,607	Plymouth 14,445
<b>RECEIPTS</b>						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll . . . . .	\$1,606,965	\$609,534	\$1,562,962	\$1,800,733	\$1,823,613
5	Corporation and income . . . . .	294,843	192,631	332,624	328,273	457,668
6	Licenses and permits . . . . .	7,706	15,464	31,157	22,171	27,778
7	Fines and forfeits . . . . .	210	1,367	1,573	585	11,821
8	Grants and gifts . . . . .	332,817	1,219,980	315,794	377,494	731,246
9	All other . . . . .	—	—	619	—	2,700
10	Commercial					
11	Special assessments . . . . .	—	7,501	25,992	8,625	1,470
12	Privileges . . . . .	288,258	89,301	327,541	337,053	386,724
13	Departmental . . . . .	169,401	313,814	248,918	260,712	444,988
14	Public service enterprises . . . . .	920,701	33,475	1,078,891	135,146	193,911
15	Cemeteries . . . . .	—	—	—	291	33,155
16	Interest . . . . .	7,285	23,334	11,257	2,862	12,294
17	NON-REVENUE					
18	Offsets to outlays . . . . .	25,712	—	64,518	62,467	49,417
19	Municipal indebtedness					
20	Funded debt . . . . .	—	15,800	265,000	—	—
21	All other . . . . .	516,500	233,000	333	300,000	700,000
22	Refunds . . . . .	16,791	3,652	53,440	26,156	88,504
23	Agency, trust, and investment . . . . .	351,784	206,590	364,134	422,671	510,149
24	TOTAL RECEIPTS . . . . .	4,538,973	2,965,443	4,684,753	4,085,239	6,475,438
25	Balance on hand . . . . .	1,091,336	820,255	866,430	665,339	1,453,132
26	TOTAL . . . . .	\$5,630,309	\$3,785,698	\$5,551,183	\$4,750,578	\$7,928,570
<b>PAYMENTS</b>						
27	Maintenance					
28	Departmental					
29	General government . . . . .	\$100,642	\$93,277	\$113,315	\$131,044	\$173,901
30	Public safety . . . . .	126,097	103,222	361,067	156,534	477,089
31	Health and sanitation . . . . .	131,632	37,287	126,462	67,225	198,560
32	Highways . . . . .	219,685	86,500	172,562	212,806	237,775
33	Public welfare . . . . .	153,472	115,150	278,476	386,639	907,890
34	Veterans' services . . . . .	27,193	10,883	44,290	16,239	87,103
35	Schools . . . . .	1,335,320	1,182,627	1,211,489	1,395,962	1,779,345
36	Libraries . . . . .	23,958	11,045	31,012	47,460	62,767
37	Recreation . . . . .	48,599	19,692	57,932	51,047	104,393
38	Pensions . . . . .	51,899	17,126	41,709	43,671	121,730
39	Unclassified . . . . .	51,823	46,924	32,838	40,734	84,551
40	Public service enterprises					
41	Electric light . . . . .	808,340	—	774,441	—	—
42	Water . . . . .	—	23,332	97,696	77,450	118,373
43	All other . . . . .	—	—	—	—	41,458
44	Cemeteries . . . . .	—	—	—	376	64,461
45	Administration of trust funds . . . . .	—	—	791	—	1,441
46	Interest . . . . .	93,031	40,295	67,312	64,011	36,085
47	Outlays					
48	Departmental					
49	General government . . . . .	2,514	—	—	—	—
50	Public safety . . . . .	5,023	—	18,681	1,799	49,673
51	Health and sanitation . . . . .	15,700	32,841	32,666	17,771	117,191
52	Highways . . . . .	121,329	43,301	154,447	131,169	143,719
53	Public welfare . . . . .	—	—	1,954	2,458	1,756
54	Veterans' services . . . . .	—	—	—	—	—
55	Schools . . . . .	556,404	366,973	230,665	26,375	12,746
56	Libraries . . . . .	—	—	58,007	—	—
57	Recreation . . . . .	—	—	3,253	5,942	1,615
58	Unclassified . . . . .	—	—	—	—	—
59	Public service enterprises					
60	Electric light . . . . .	52,553	—	50,967	—	—
61	Water . . . . .	—	60,032	16,113	66,260	313,365
62	All other . . . . .	—	—	—	—	3,300
63	Cemeteries . . . . .	—	—	—	—	4,387
64	Municipal indebtedness					
65	Funded debt . . . . .	265,000	329,700	245,000	292,000	135,000
66	All other . . . . .	511,174	—	—	300,000	700,000
67	Refunds . . . . .	16,791	3,652	53,440	26,156	88,504
68	Agency, trust, and investment . . . . .	351,886	202,557	347,027	424,140	596,826
69	TOTAL PAYMENTS . . . . .	5,070,065	2,826,416	4,623,612	3,985,268	6,665,004
70	Balance on hand . . . . .	560,244	959,282	927,571	765,310	1,263,566
71	TOTAL . . . . .	\$5,630,309	\$3,785,698	\$5,551,183	\$4,750,578	\$7,928,570



	Fairhaven 14,339	Walpole 14,068	Auburn 14,047	Bourne 14,011	Ludlow 13,805	Amherst 13,718	Webster 13,680
1							
2							
3							
4	\$1,707,168	\$2,567,320	\$1,651,163	\$1,508,575	\$1,731,374	\$1,533,366	\$1,020,051
5	318,748	521,690	286,247	274,926	342,547	220,898	300,300
6	19,365	24,797	25,583	29,007	27,110	21,502	17,207
7	676	840	907	227	501	1,410	2,891
8	363,496	333,225	278,075	1,575,314	419,887	198,679	429,291
9	112	751	400	20	1,427	—	879
10							
11	2,881	13,165	—	—	6,346	14,550	121
12	234,667	372,645	419,413	166,193	266,460	259,177	261,514
13	303,143	218,198	229,031	279,297	199,515	213,932	399,311
14	43,310	191,793	—	—	—	178,509	81,682
15	61	3,051	8,498	—	3,670	2,705	3,460
16	11,769	25,132	2,213	2,237	6,388	3,281	13,803
17							
18	94,947	4,313	12,392	32,395	25,887	35,489	25,651
19							
20	1,150,000	455,000	158,500	—	—	—	510,000
21	109,545	86	500,000	600,000	400,000	601,500	324,403
22	25,978	41,039	48,487	23,669	17,457	21,055	14,222
23	431,740	482,497	343,099	499,579	449,643	361,405	251,657
24	<b>4,817,606</b>	<b>5,255,542</b>	<b>3,964,008</b>	<b>4,991,439</b>	<b>3,898,212</b>	<b>3,667,458</b>	<b>3,656,443</b>
25	659,420	1,862,745	479,648	514,810	650,155	305,223	412,848
26	<b>\$5,477,026</b>	<b>\$7,118,287</b>	<b>\$4,443,656</b>	<b>\$5,506,249</b>	<b>\$4,548,367</b>	<b>\$3,972,681</b>	<b>\$4,069,291</b>
27							
28							
29	\$92,671	\$159,071	\$67,706	\$121,228	\$83,623	\$121,006	\$109,789
30	223,331	253,010	99,464	268,436	214,760	244,902	184,816
31	125,656	122,061	36,236	70,939	100,242	118,149	96,082
32	209,809	242,526	159,132	192,318	175,502	201,154	162,599
33	464,300	126,706	209,130	222,750	176,497	224,122	502,849
34	34,273	15,601	15,637	18,706	19,269	14,430	54,901
35	1,294,667	2,119,256	1,539,337	1,904,972	1,477,949	1,134,142	780,912
36	31,971	83,930	39,637	24,146	26,570	17,190	34,897
37	24,674	82,372	30,309	77,822	27,055	34,958	33,018
38	24,318	52,451	23,289	31,470	32,353	42,398	77,179
39	24,628	90,691	30,082	89,896	45,038	19,732	27,422
40							
41	—	—	—	—	—	—	—
42	27,082	116,267	—	—	—	70,086	58,083
43	1,104	—	—	631	—	—	—
44	361	1,596	13,480	670	4,216	4,381	8,723
45	2,010	55	—	—	—	—	2,880
46	88,768	95,188	68,661	71,345	98,083	30,792	54,437
47							
48							
49	12,526	—	—	10,000	1,275	12,112	—
50	158,574	38,403	49,518	13,163	6,965	5,736	8,386
51	—	275,140	4,645	27,604	56,634	123,987	544,920
52	137,250	60,197	89,573	95,088	98,115	50,674	71,033
53	—	—	—	—	—	—	—
54	—	—	—	—	—	—	—
55	1,024,578	505,078	55,786	60,262	198,722	16,735	10,032
56	—	—	—	—	—	1,663	1,754
57	—	3,233	1,200	26,215	1,485	10,362	4,906
58	—	9,900	19,500	—	—	—	—
59							
60	—	—	—	—	—	—	—
61	—	39,333	—	—	—	59,886	49,362
62	—	—	—	—	—	—	—
63	—	—	—	—	3,399	—	1,352
64							
65	213,800	273,647	215,000	150,000	190,000	124,000	105,000
66	100,000	—	551,000	600,000	400,000	488,000	324,000
67	25,978	41,039	48,487	23,669	17,457	21,055	14,222
68	343,249	473,919	408,865	514,748	383,359	345,355	237,962
69	<b>4,685,578</b>	<b>5,280,670</b>	<b>3,775,674</b>	<b>4,616,078</b>	<b>3,838,568</b>	<b>3,537,007</b>	<b>3,561,516</b>
70	791,448	1,837,617	667,982	890,171	709,799	435,674	507,775
71	<b>\$5,477,026</b>	<b>\$7,118,287</b>	<b>\$4,443,656</b>	<b>\$5,506,249</b>	<b>\$4,548,367</b>	<b>\$3,972,681</b>	<b>\$4,069,291</b>

TABLE I. — *Summary of Financial Transactions.* Towns

	POPULATION	Dracut 13,674	Barnstable 13,465	Swampscott 13,294	Rockland 13,119	Falmouth 13,037
<b>RECEIPTS</b>						
1 REVENUE						
2 General						
3 Taxes						
4 Property and poll . . .		\$1,459,098	\$2,887,067	\$2,809,593	\$1,908,388	\$2,924,781
5 Corporation and income . .		268,088	460,358	420,498	314,394	386,410
6 Licenses and permits . . .		22,047	37,367	7,937	16,076	44,658
7 Fines and forfeits . . .		159	1,367	118	1,142	3,578
8 Grants and gifts . . .		415,166	689,253	215,044	392,849	676,605
9 All other . . .		3,941	14,740	3,137	4	—
10 Commercial						
11 Special assessments . . .		—	2,177	5,396	—	987
12 Privileges . . .		292,054	486,044	466,871	240,145	410,973
13 Departmental . . .		248,418	473,369	213,295	270,964	350,020
14 Public service enterprises . .		—	137,151	192,494	155,515	257,625
15 Cemeteries . . .		18	69,606	15,145	507	3,311
16 Interest . . .		5,534	20,768	3,941	13,544	29,226
17 NON-REVENUE						
18 Offsets to outlays . . .		37,099	3,954	21,647	21,547	72,233
19 Municipal indebtedness						
20 Funded debt . . .		—	—	—	675,000	—
21 All other . . .		500,000	819,500	1,535,061	747,724	—
22 Refunds . . .		14,663	65,897	39,782	30,512	98,634
23 Agency, trust, and investment		294,208	784,189	499,308	402,033	885,341
24 TOTAL RECEIPTS . . .		3,560,493	6,952,807	6,449,267	5,190,344	6,144,382
25 Balance on hand . . .		681,978	1,699,941	662,061	364,814	1,544,672
26 TOTAL . . .		\$4,242,471	\$8,652,748	\$7,111,328	\$5,555,158	\$7,689,054
<b>PAYMENTS</b>						
27 Maintenance						
28 Departmental						
29 General government . . .		\$78,851	\$183,320	\$189,797	\$86,288	\$205,922
30 Public safety . . .		189,726	428,530	495,060	258,632	500,153
31 Health and sanitation . . .		42,202	96,397	162,439	103,162	128,521
32 Highways . . .		138,830	444,537	261,818	185,575	321,649
33 Public welfare . . .		333,032	512,707	259,200	442,269	438,460
34 Veterans' services . . .		37,167	74,700	17,012	33,377	32,355
35 Schools . . .		1,469,397	1,995,280	1,675,240	1,417,838	1,691,524
36 Libraries . . .		18,031	21,840	57,409	30,547	61,554
37 Recreation . . .		22,318	207,393	134,649	29,260	149,041
38 Pensions . . .		21,797	52,931	129,611	46,166	76,384
39 Unclassified . . .		41,430	119,262	125,819	39,469	93,139
40 Public service enterprises						
41 Electric light . . .		—	—	—	—	—
42 Water . . .		—	—	131,727	106,541	138,366
43 All other . . .		—	157,082	—	—	3,619
44 Cemeteries . . .		4,021	86,110	30,658	507	8,271
45 Administration of trust funds		—	—	8,347	—	359
46 Interest . . .		70,805	122,963	94,883	91,577	91,200
47 Outlays						
48 Departmental						
49 General government . . .		—	—	1,065	—	16,145
50 Public safety . . .		—	21,683	8,652	50,708	38,576
51 Health and sanitation . . .		4,530	53,389	48,225	529,164	30,335
52 Highways . . .		73,772	139,287	59,718	27,227	184,143
53 Public welfare . . .		—	—	—	—	—
54 Veterans' services . . .		—	—	—	—	—
55 Schools . . .		139,227	605,809	87,729	4,463	488,811
56 Libraries . . .		—	—	—	3,531	—
57 Recreation . . .		—	28,169	2,068	3,300	21,988
58 Unclassified . . .		—	18,105	—	—	—
59 Public service enterprises						
60 Electric light . . .		—	—	—	—	—
61 Water . . .		—	—	3,941	23,697	49,149
62 All other . . .		—	47,052	—	—	—
63 Cemeteries . . .		—	—	11,663	—	—
64 Municipal indebtedness						
65 Funded debt . . .		145,000	356,000	292,505	206,000	283,500
66 All other . . .		500,000	819,500	1,539,249	827,500	—
67 Refunds . . .		14,663	65,897	39,782	30,512	98,634
68 Agency, trust, and investment		345,784	770,687	491,968	383,039	842,209
69 TOTAL PAYMENTS . . .		3,690,583	7,428,630	6,360,234	4,960,349	5,994,007
70 Balance on hand . . .		551,888	1,224,118	751,094	594,809	1,695,047
71 TOTAL . . .		\$4,242,471	\$8,652,748	\$7,111,328	\$5,555,158	\$7,689,054



	Burlington 12,852	Clinton 12,848	Canton 12,771	Concord 12,517	Wilmington 12,475	Adams 12,391	Easthampton 12,326
1							
2							
3							
4	\$3,040,016	\$1,284,094	\$2,417,887	\$2,931,739	\$2,205,642	\$1,124,848	\$1,381,685
5	247,543	295,579	313,764	329,789	248,035	363,291	335,942
6	7,858	16,601	29,768	21,485	11,339	17,759	13,442
7	360	526	2,009	1,205	1,105	838	731
8	448,054	318,756	295,995	243,414	389,545	310,693	322,432
9	966	3,900	2,074	1,283	462	—	—
10							
11	—	9,058	41,347	—	9,899	2,209	—
12	367,852	232,123	381,746	366,975	279,575	216,844	208,527
13	233,508	285,176	268,927	282,049	278,845	684,929	285,071
14	—	133,737	140,614	1,309,176	213,561	—	128,260
15	5,475	17,783	9,349	13,141	9,423	16,246	6,479
16	6,297	7,192	14,458	15,802	23,338	5,088	4,615
17							
18	13,435	25,781	17,582	—	29,952	35,645	29,279
19							
20	108,500	—	1,690,000	—	35,500	—	—
21	1,741,874	—	737,439	400,000	2,900,000	400,000	489,000
22	61,992	30,492	48,413	27,137	42,854	11,015	28,831
23	487,925	251,427	346,004	740,168	399,621	330,940	315,378
24	6,771,655	2,912,225	6,757,376	6,683,363	7,078,696	3,520,345	3,549,672
25	440,865	1,063,029	717,697	1,152,002	971,290	592,088	430,031
26	\$7,212,520	\$3,975,254	\$7,475,073	\$7,835,365	\$8,049,986	\$4,112,433	\$3,979,703
27							
28							
29	\$159,552	\$104,487	\$147,770	\$168,132	\$127,511	\$80,545	\$118,358
30	401,585	280,009	371,096	479,318	355,805	142,971	241,239
31	110,514	61,623	143,632	70,302	86,438	71,057	111,432
32	286,276	156,093	165,464	236,024	191,515	139,105	173,324
33	190,831	568,901	238,454	124,661	237,593	792,459	421,455
34	13,068	38,890	58,891	20,297	67,630	54,220	33,905
35	2,225,364	812,266	1,497,297	2,183,817	1,697,602	951,911	907,400
36	23,190	34,857	65,641	122,837	21,243	35,161	18,194
37	46,595	31,227	38,260	50,335	17,938	35,520	48,482
38	37,327	51,208	40,526	80,470	40,476	32,960	77,646
39	56,195	33,311	73,853	75,372	51,083	43,804	18,121
40							
41	—	—	—	832,500	—	—	—
42	—	90,042	107,301	116,839	149,733	—	78,094
43	—	—	—	—	—	—	—
44	27,296	21,587	20,452	19,391	36,323	42,793	17,357
45	—	2,284	—	578	—	1,004	680
46	186,841	90,661	159,213	54,079	147,345	16,488	55,417
47							
48							
49	—	—	—	—	4,015	12,771	—
50	15,973	12,867	171,243	37,059	38,072	1,756	2,876
51	114,018	105,583	168,769	71,921	5,192	22,761	36,282
52	88,420	83,253	57,474	35,080	83,541	42,395	143,960
53	—	—	—	—	—	—	—
54	—	—	—	—	—	—	—
55	73,125	13,349	651,100	329,752	479,412	21,940	39,309
56	—	1,100	5,124	—	—	—	—
57	12,885	4,390	42,832	8,389	1,872	—	—
58	—	—	—	28,720	—	—	—
59							
60	—	—	—	—	—	—	—
61	—	20,128	49,818	57,293	57,721	—	51,579
62	—	—	—	—	—	—	—
63	11,860	—	—	—	2,645	—	—
64							
65	424,300	200,400	460,934	272,700	405,909	87,000	105,000
66	1,419,500	—	810,000	400,000	2,422,800	550,000	479,000
67	61,992	30,492	48,413	27,137	42,854	11,015	28,831
68	582,617	252,409	344,369	454,027	405,096	331,960	290,128
69	6,569,324	3,102,417	5,937,926	6,357,030	7,177,364	3,521,596	3,498,569
70	643,196	872,837	1,537,147	1,478,335	872,622	590,837	481,134
71	\$7,212,520	\$3,975,254	\$7,475,073	\$7,835,365	\$8,049,986	\$4,112,433	\$3,979,703

TABLE I. — *Summary of Financial Transactions. Towns*

	POPULATION	Somerset 12,196	Arbol 11,637	Scituate 11,214	Middleborough 11,065	Bedford 10,969
<b>RECEIPTS</b>						
1 REVENUE						
2 General						
3 Taxes						
4 Property and poll		\$2,358,656	\$1,231,375	\$2,821,917	\$1,335,613	\$2,098,714
5 Corporation and income		321,514	354,325	337,808	246,925	165,166
6 Licenses and permits		6,785	14,775	23,290	16,636	10,438
7 Fines and forfeits		123	1,415	964	490	105
8 Grants and gifts		272,248	235,939	392,496	329,289	803,540
9 All other		-	-	-	-	-
10 Commercial						
11 Special assessments		-	-	1,796	3,117	28,990
12 Privileges		255,894	214,338	409,627	210,908	228,663
13 Departmental		188,572	238,593	250,393	370,110	217,890
14 Public service enterprises		127,142	108,219	153,124	1,139,890	94,635
15 Cemeteries		1,811	5,434	-	5,782	5,178
16 Interest		3,613	2,035	12,724	11,604	73,623
17 NON-REVENUE						
18 Offsets to outlays		-	32,659	-	15,937	37,537
19 Municipal indebtedness						
20 Funded debt		2,000,000	-	810,000	46,000	239,500
21 All other		8,962	100,000	1,700,000	-	1,250,059
22 Refunds		38,012	17,674	61,330	36,795	28,545
23 Agency, trust, and investment		536,273	232,480	568,740	338,594	360,390
24 TOTAL RECEIPTS		6,119,605	2,789,261	7,544,209	4,107,690	5,642,973
25 Balance on hand		1,388,300	505,032	634,005	965,710	3,567,094
26 TOTAL		\$7,507,905	\$3,294,293	\$8,178,214	\$5,073,400	\$9,210,067
<b>PAYMENTS</b>						
27 Maintenance						
28 Departmental						
29 General government		\$116,125	\$95,627	\$116,201	\$113,821	\$90,863
30 Public safety		219,265	237,729	514,925	233,278	227,266
31 Health and sanitation		124,633	62,855	118,388	57,536	106,142
32 Highways		147,498	154,843	267,859	151,482	112,141
33 Public welfare		315,062	414,489	221,524	482,396	94,861
34 Veterans' services		36,387	32,617	18,044	62,192	6,705
35 Schools		1,192,402	1,070,736	1,931,092	1,106,517	1,669,825
36 Libraries		44,825	24,637	57,001	23,670	46,393
37 Recreation		45,542	30,900	68,441	33,658	22,331
38 Pensions		44,431	34,964	77,005	51,453	24,645
39 Unclassified		38,456	39,839	54,119	30,904	47,470
40 Public service enterprises						
41 Electric light		-	-	-	750,068	-
42 Water		121,705	73,012	126,250	97,587	50,151
43 All other		-	-	-	370	-
44 Cemeteries		4,306	22,729	-	5,782	12,484
45 Administration of trust funds		-	959	-	443	-
46 Interest		49,775	3,433	137,218	33,864	198,281
47 Outlays						
48 Departmental						
49 General government		-	1,895	-	-	7,875
50 Public safety		129,962	14,395	26,471	3,716	6,534
51 Health and sanitation		11,640	6,555	-	29,329	589,470
52 Highways		85,422	53,888	85,758	81,145	63,677
53 Public welfare		-	-	-	-	-
54 Veterans' services		-	-	-	-	-
55 Schools		386,886	2,738	598,202	10,663	1,519,149
56 Libraries		-	19,056	-	-	1,430
57 Recreation		19,508	6,052	-	32,157	-
58 Unclassified		-	-	-	-	-
59 Public service enterprises						
60 Electric light		-	-	-	167,597	-
61 Water		160,372	9,799	36,068	14,900	213,677
62 All other		-	-	-	-	-
63 Cemeteries		-	-	-	-	-
64 Municipal indebtedness						
65 Funded debt		180,000	26,000	360,000	126,500	573,450
66 All other		-	100,000	1,700,000	-	1,250,000
67 Refunds		38,012	17,674	61,330	36,795	28,545
68 Agency, trust, and investment		695,402	226,870	494,501	349,499	347,223
69 TOTAL PAYMENTS		4,207,616	2,784,291	7,070,397	4,087,322	7,310,588
70 Balance on hand		3,300,289	510,002	1,107,817	986,078	1,899,479
71 TOTAL		\$7,507,905	\$3,294,293	\$8,178,214	\$5,073,400	\$9,210,067

## Graded According to Population of 1960 — Continued

	North Andover 10,908	Northbridge 10,800	Amesbury 10,787	Grafton 10,627	Abington 10,607	Longmeadow 10,565	Franklin 10,530
1							
2							
3							
4	\$1,574,725	\$1,012,200	\$1,174,544	\$1,022,596	\$1,613,635	\$2,626,491	\$1,427,437
5	263,942	349,377	242,725	189,114	222,179	350,129	265,046
6	14,497	11,680	13,174	10,245	11,113	15,450	26,584
7	550	319	826	1,277	1,160	995	512
8	294,519	252,312	634,097	317,158	284,232	325,323	348,577
9	—	—	—	—	—	—	—
10							
11	17,341	1,591	2,308	—	—	79,076	38
12	274,405	183,552	205,877	222,597	233,369	486,708	272,006
13	182,945	208,243	504,865	198,919	211,128	155,701	242,036
14	120,586	48,499	118,823	—	116,533	155,467	87,340
15	—	50	11,647	6,373	—	—	86
16	6,817	1,700	7,580	2,521	10,106	28,201	9,493
17							
18	35,363	24,779	603,921	8,301	16,500	120,937	24,468
19							
20	—	—	300,000	100,000	200,000	150,000	1,240,000
21	500,002	100,000	500,003	300,021	700,150	1,100,194	262,181
22	35,996	18,118	14,862	21,168	38,447	40,980	41,593
23	327,875	212,844	344,842	203,647	256,030	460,770	234,498
24	3,649,563	2,425,264	4,680,094	2,603,937	3,914,582	6,096,422	4,481,895
25	701,999	438,561	334,120	602,891	587,688	1,865,819	851,421
26	\$4,351,562	\$2,863,825	\$5,014,214	\$3,206,828	\$4,502,270	\$7,962,241	\$5,333,316
27							
28							
29	\$105,790	\$54,129	\$88,926	\$55,390	\$70,965	\$96,946	\$97,510
30	349,685	137,357	211,314	100,545	237,067	248,512	168,458
31	105,033	48,699	66,391	31,077	72,741	119,275	80,919
32	219,282	172,344	157,524	115,193	163,232	160,457	168,247
33	221,781	294,079	665,764	241,085	211,270	64,123	337,560
34	21,846	53,331	26,026	36,566	29,678	4,544	40,153
35	1,008,112	893,294	896,586	976,906	1,300,584	1,911,794	1,165,958
36	37,381	26,899	49,487	25,563	30,283	37,775	24,437
37	33,953	26,444	27,195	11,012	25,527	142,328	22,785
38	62,040	16,692	85,654	14,059	35,652	50,234	20,473
39	51,042	42,890	35,837	36,945	29,668	82,375	38,962
40							
41	—	—	—	—	—	—	—
42	99,868	65,944	86,788	—	81,328	165,599	63,699
43	—	—	—	—	—	—	—
44	—	2,907	16,602	17,230	—	—	1,605
45	—	831	1,659	—	—	—	—
46	83,270	11,358	12,793	57,922	111,082	142,614	72,135
47							
48							
49	—	—	—	5,805	—	11,211	9,436
50	2,709	13,973	3,987	1,766	126,463	34,673	68,216
51	4,000	4,706	37,091	—	19,107	174,253	85,899
52	26,070	62,918	31,579	39,872	26,154	181,259	53,006
53	—	—	866,900	—	—	—	—
54	—	—	—	—	—	—	—
55	238,346	17,971	78,259	376,533	164,642	1,098,601	418,710
56	—	—	—	—	—	—	—
57	—	10,844	1,814	3,500	—	65,051	10,822
58	—	—	—	—	—	8,311	—
59							
60	—	—	—	—	—	—	—
61	100,025	27,050	10,158	—	17,789	232,671	201,437
62	—	—	—	—	—	—	—
63	—	—	—	1,526	—	—	—
64							
65	269,000	47,750	74,000	123,000	271,000	365,000	178,000
66	500,000	100,000	300,000	300,000	700,000	1,000,000	244,400
67	35,996	18,118	14,862	21,168	38,447	40,980	41,593
68	334,878	277,314	251,241	200,488	264,754	460,114	233,969
69	3,910,107	2,427,842	4,098,437	2,793,151	4,027,433	6,898,700	3,848,389
70	441,455	435,983	915,777	413,677	474,837	1,063,541	1,484,927
71	\$4,351,562	\$2,863,825	\$5,014,214	\$3,206,828	\$4,502,270	\$7,962,241	\$5,333,316

TABLE I. — *Summary of Financial Transactions. Towns*

	POPULATION	Whitman 10,485	Wayland 10,444	Palmer 10,358	Westwood 10,354	East Longmeadow 10,294
<b>RECEIPTS</b>						
1 REVENUE						
2 General						
3 Taxes						
4 Property and poll		\$1,412,894	\$2,705,636	\$864,286	\$2,196,246	\$1,815,900
5 Corporation and income		249,843	230,124	267,705	230,723	213,382
6 Licenses and permits		10,226	19,993	14,114	9,805	16,632
7 Fines and forfeits		589	222	2,192	1,562	234
8 Grants and gifts		248,104	400,228	287,857	381,533	201,768
9 All other		53	150	—	—	6,826
10 Commercial						
11 Special assessments		—	5,456	—	117,251	61,487
12 Privileges		215,890	341,831	259,161	369,805	299,951
13 Departmental		192,749	192,694	180,226	179,093	211,871
14 Public service enterprises		96,366	150,129	—	—	129,258
15 Cemeteries		440	8,885	8,336	2,275	—
16 Interest		3,423	15,356	5,762	21,880	13,493
17 NON-REVENUE						
18 Offsets to outlays		17,846	27,310	23,968	5,621	6,250
19 Municipal indebtedness						
20 Funded debt		500,000	—	—	600,000	935,000
21 All other		535,645	300,003	600,000	500,767	602,693
22 Refunds		24,810	36,427	22,244	41,696	26,159
23 Agency, trust, and investment		264,835	476,139	194,085	378,910	334,228
24 TOTAL RECEIPTS		3,773,713	4,910,583	2,729,936	5,037,167	4,875,132
25 Balance on hand		268,638	1,400,715	546,599	1,270,976	780,556
26 TOTAL		\$4,042,351	\$6,311,298	\$3,276,535	\$6,308,143	\$5,655,688
<b>PAYMENTS</b>						
27 Maintenance						
28 Departmental						
29 General government		\$82,366	\$147,887	\$91,267	\$131,205	\$100,727
30 Public safety		185,275	231,612	109,325	329,233	147,043
31 Health and sanitation		84,027	88,570	41,198	113,340	54,817
32 Highways		161,576	147,234	138,040	166,922	194,895
33 Public welfare		364,081	112,059	297,139	68,388	96,836
34 Veterans' services		24,799	14,144	34,125	8,657	11,591
35 Schools		1,152,571	2,039,090	797,682	1,617,340	1,445,128
36 Libraries		19,747	41,743	17,000	69,301	44,464
37 Recreation		35,559	59,375	25,071	22,769	18,774
38 Pensions		27,527	34,538	24,170	28,472	29,981
39 Unclassified		29,722	59,868	11,462	53,844	58,361
40 Public service enterprises						
41 Electric light		—	—	—	—	—
42 Water		44,328	88,289	—	—	106,332
43 All other		—	—	—	—	—
44 Cemeteries		440	28,174	20,249	3,995	—
45 Administration of trust funds		2,199	—	—	—	—
46 Interest		18,154	107,773	27,270	139,131	115,784
47 Outlays						
48 Departmental						
49 General government		—	8,720	226,787	—	3,977
50 Public safety		6,412	8,308	3,200	17,337	4,901
51 Health and sanitation		3,915	1,853	1,218	444,895	83,770
52 Highways		46,831	129,405	103,791	85,120	117,656
53 Public welfare		—	—	—	—	—
54 Veterans' services		—	—	—	—	—
55 Schools		492,493	97,097	13,608	604,271	362,415
56 Libraries		—	—	—	—	—
57 Recreation		—	20,114	2,238	—	—
58 Unclassified		—	—	—	—	100,500
59 Public service enterprises						
60 Electric light		—	—	—	—	—
61 Water		25,376	57,271	—	—	59,133
62 All other		—	—	—	—	—
63 Cemeteries		—	1,988	—	—	—
64 Municipal indebtedness						
65 Funded debt		43,000	323,500	55,000	336,795	450,000
66 All other		535,000	300,000	300,000	500,000	600,000
67 Refunds		24,810	36,427	22,244	41,696	26,159
68 Agency, trust, and investment		268,940	467,358	201,121	400,869	299,814
69 TOTAL PAYMENTS		3,679,148	4,652,397	2,563,205	5,183,580	4,533,058
70 Balance on hand		363,203	1,658,901	713,330	1,124,563	1,122,630
71 TOTAL		\$4,042,351	\$6,311,298	\$3,276,535	\$6,308,143	\$5,655,688



	Bridgewater 10,276	Foxborough 10,136	Holden 10,117	Holbrook 10,104	Sharon 10,070	Aggregate— 82 Towns 1,462,686
1						
2						
3						
4	\$1,135,298	\$1,530,488	\$1,450,379	\$1,519,182	\$1,958,941	\$234,736,044
5	207,226	206,184	203,703	186,597	229,114	36,253,652
6	13,371	19,762	10,626	9,691	4,062	1,839,804
7	192	1,018	70	174	284	257,448
8	302,125	282,259	217,361	231,043	241,417	40,723,022
9	1,800	—	1,940	—	—	149,341
10						
11	6,789	—	2,054	20,669	1,043	2,107,558
12	170,221	213,459	303,653	241,940	282,865	36,160,699
13	193,285	180,259	164,879	195,568	198,704	31,648,932
14	99,913	106,601	733,405	93,250	102,833	37,706,077
15	381	2,005	16	—	183	825,514
16	5,125	9,930	5,737	21,290	10,199	1,662,531
17						
18	54,000	5,283	37,767	44,123	9,513	4,300,798
19						
20	188,706	136,500	80,000	—	250,000	37,638,086
21	300,381	342	621,796	500,000	906,668	69,763,912
22	48,481	20,159	23,936	21,467	38,765	4,210,065
23	220,444	487,403	253,238	222,029	321,661	45,627,777
24	2,947,738	3,201,652	4,110,560	3,307,023	4,556,252	585,611,260
25	374,770	1,041,309	414,429	1,086,774	527,505	103,633,891
26	\$3,322,508	\$4,242,961	\$4,524,989	\$4,393,797	\$5,083,757	\$689,245,151
27						
28						
29	\$68,439	\$70,328	\$85,256	\$79,570	\$112,714	\$14,189,997
30	159,902	169,403	91,701	186,871	181,751	38,939,910
31	55,105	45,448	40,140	57,684	61,481	13,431,662
32	80,011	174,855	135,462	100,158	213,050	21,138,016
33	278,233	121,268	101,957	259,939	94,090	35,798,150
34	27,238	27,629	13,425	12,468	12,239	3,693,581
35	1,249,060	1,364,185	1,476,164	1,106,912	1,582,700	164,633,497
36	22,693	24,943	31,061	24,582	41,771	5,641,344
37	19,116	13,846	21,676	11,465	20,372	6,691,377
38	25,958	21,867	19,858	20,947	28,472	7,895,555
39	28,934	54,933	33,057	37,617	64,216	8,202,321
40						
41	—	—	491,124	—	—	18,103,796
42	52,744	81,550	70,609	91,185	50,102	10,187,163
43	—	—	—	—	—	268,636
44	381	422	1,208	—	1,229	1,480,557
45	53	—	—	7	—	172,011
46	8,698	75,091	39,984	80,375	101,259	9,607,178
47						
48						
49	3,863	249,862	—	—	160,988	2,200,487
50	3,600	89,326	18,521	44,324	10,654	2,620,051
51	198,583	—	2,000	—	—	13,693,889
52	82,491	15,026	148,509	118,170	45,203	9,386,563
53	—	—	—	—	—	1,614,408
54	—	—	—	—	—	—
55	—	211,303	20,200	574,589	63,666	32,250,099
56	—	—	—	—	—	938,186
57	—	—	—	—	30,635	1,384,157
58	—	4,338	—	—	—	371,929
59	—	—	—	—	—	—
60	—	—	20,842	—	—	1,729,215
61	5,091	81,933	15,039	51,455	91,881	4,675,465
62	—	—	—	—	—	50,352
63	—	—	—	—	—	168,370
64	—	—	—	—	—	—
65	78,000	270,000	155,000	229,000	281,250	28,275,286
66	300,000	—	622,000	500,000	906,000	68,532,803
67	48,481	20,159	23,936	21,467	38,765	4,210,065
68	216,667	267,637	282,061	221,737	313,956	45,260,059
69	3,013,391	3,454,852	3,960,790	3,830,522	4,508,444	577,435,635
70	309,117	788,109	564,199	563,275	575,313	111,809,516
71	\$3,322,508	\$4,242,961	\$4,524,989	\$4,393,797	\$5,083,757	\$689,245,151



TABLE II. — *Debt Transactions for 1964*

	Towns (Population over 10,000)	Issued			
		General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans
1.	Brookline . . . . .	\$295,000	—	—	\$2,000,000
2.	Arlington . . . . .	—	—	—	2,000,000
3.	Weymouth . . . . .	2,310,000	—	—	—
4.	Framingham . . . . .	1,205,000	\$30,000	\$30,000	3,000,000
5.	Watertown . . . . .	300,000	—	—	2,200,000
6.	Braintree . . . . .	1,055,000	35,000	—	1,520,000
7.	Natick . . . . .	540,000	—	—	2,250,000
8.	Belmont . . . . .	600,000	—	—	—
9.	Methuen . . . . .	—	—	—	900,000
10.	Lexington . . . . .	500,000	—	—	1,500,000
11.	Milton . . . . .	21,695	145,000	—	1,200,000
12.	Wellesley . . . . .	—	—	—	1,000,000
13.	Needham . . . . .	—	—	—	1,700,000
14.	West Springfield . . . . .	2,710,000	—	—	2,000,000
15.	Norwood . . . . .	—	213,000	—	—
16.	Wakefield . . . . .	—	—	—	750,000
17.	Dedham . . . . .	85,000	—	—	1,000,000
18.	Danvers . . . . .	778,000	70,000	483,000	1,200,000
19.	Saugus . . . . .	685,000	—	200,000	1,400,000
20.	Winthrop . . . . .	2,763,967	—	—	1,700,000
21.	Winchester . . . . .	85,000	—	—	1,100,000
22.	Reading . . . . .	—	320,000	—	1,200,000
23.	Randolph . . . . .	1,930,000	90,000	200,000	1,300,000
24.	Marblehead . . . . .	235,000	—	—	600,000
25.	Billerica . . . . .	1,808,418	—	—	1,300,000
26.	Stoneham . . . . .	144,000	50,000	—	1,500,000
27.	Greenfield . . . . .	—	—	—	900,000
28.	Shrewsbury . . . . .	—	—	—	400,000
29.	Southbridge . . . . .	—	—	—	1,275,000
30.	Stoughton . . . . .	2,300,000	—	—	600,000
31.	Tewksbury . . . . .	—	—	—	675,000
32.	Andover . . . . .	—	—	—	1,000,000
33.	Milford . . . . .	—	—	—	450,000
34.	Agawam . . . . .	340,000	—	100,000	1,000,000
35.	Hingham . . . . .	980,000	—	—	600,000
36.	Chelmsford . . . . .	2,175,000	—	—	1,000,000
37.	South Hadley . . . . .	—	—	—	500,000
38.	Ayer . . . . .	—	15,800	—	—
39.	North Attleborough . . . . .	265,000	—	—	—
40.	Dartmouth . . . . .	—	—	—	300,000
41.	Plymouth . . . . .	—	—	—	700,000
42.	Fairhaven . . . . .	1,150,000	—	100,000	—
43.	Walpole . . . . .	455,000	—	—	—
44.	Auburn . . . . .	158,500	—	—	500,000
45.	Bourne . . . . .	—	—	—	600,000
46.	Ludlow . . . . .	—	—	—	400,000
47.	Amherst . . . . .	—	—	120,000	450,000
48.	Webster . . . . .	510,000	—	—	300,000
49.	Dracut . . . . .	—	—	—	500,000
50.	Barnstable . . . . .	—	—	—	800,000
51.	Swampscott . . . . .	—	—	—	1,500,000
52.	Rockland . . . . .	600,000	75,000	—	700,000
53.	Falmouth . . . . .	—	—	—	—
54.	Burlington . . . . .	108,500	—	300,000	1,400,000
55.	Clinton . . . . .	—	—	—	—
56.	Canton . . . . .	1,615,000	75,000	135,000	600,000
57.	Concord . . . . .	—	—	—	400,000
58.	Wilmington . . . . .	23,500	12,000	—	2,400,000
59.	Adams . . . . .	—	—	—	400,000
60.	Easthampton . . . . .	—	—	—	450,000
61.	Somerset . . . . .	2,000,000	—	—	—
62.	Athol . . . . .	—	—	—	100,000
63.	Seituate . . . . .	810,000	—	200,000	1,500,000
64.	Middleborough . . . . .	46,000	—	—	—

*Classified by Character of Obligation*

	Anticipation Reimburse- ment and Grant Loans	PAID				Anticipation Reimburse- ment and Grant Loans
		General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	
1.	-	\$607,000	-	-	\$2,000,000	-
2.	-	435,000	-	-	2,000,000	-
3.	-	1,014,000	\$60,000	-	-	-
4.	-	1,073,000	97,000	\$30,000	3,000,000	-
5.	-	415,000	-	100,000	2,200,000	-
6.	-	718,000	313,000	50,000	1,520,000	-
7.	\$41,100	550,400	74,500	-	2,250,000	\$11,615
8.	-	330,000	-	-	-	-
9.	-	200,000	54,000	-	900,000	-
10.	-	887,000	76,000	-	1,500,000	-
11.	-	226,000	-	-	1,200,000	-
12.	-	512,000	50,000	-	1,000,000	-
13.	-	654,000	-	-	1,700,000	-
14.	-	395,000	85,000	-	2,000,000	-
15.	-	232,000	156,000	-	-	-
16.	34,500	368,000	64,000	-	750,000	34,350
17.	-	557,618	-	-	1,000,000	-
18.	66,000	479,000	145,000	553,000	1,200,000	-
19.	28,500	353,000	10,000	200,000	1,400,000	-
20.	-	30,000	-	-	1,700,000	-
21.	-	275,000	30,000	-	1,100,000	-
22.	-	275,000	102,000	-	1,200,000	-
23.	-	466,000	31,000	200,000	1,300,000	-
24.	-	510,000	45,000	-	600,000	-
25.	-	338,418	86,000	-	1,300,000	-
26.	-	291,000	63,000	-	1,500,000	-
27.	35,000	204,000	-	-	900,000	-
28.	-	360,000	25,000	-	400,000	-
29.	-	72,000	10,000	-	1,350,000	-
30.	-	340,200	36,000	-	600,000	-
31.	-	241,000	74,000	-	675,000	-
32.	-	330,000	15,000	-	1,000,000	-
33.	-	80,000	-	-	450,000	-
34.	35,000	350,000	-	100,000	1,000,000	-
35.	-	370,000	10,000	-	600,000	-
36.	22,800	336,000	-	100,000	1,000,000	23,000
37.	16,500	265,000	-	-	500,000	11,174
38.	233,000	323,000	6,700	-	-	-
39.	-	180,000	65,000	-	-	-
40.	-	230,000	62,000	-	300,000	-
41.	-	70,000	65,000	-	700,000	-
42.	-	205,000	8,800	100,000	-	-
43.	-	262,000	-	-	-	-
44.	-	215,000	-	-	500,000	51,000
45.	-	150,000	-	-	600,000	-
46.	-	190,000	-	-	400,000	-
47.	23,500	74,000	50,000	-	450,000	30,000
48.	24,000	105,000	-	-	300,000	24,000
49.	-	145,000	-	-	500,000	-
50.	19,500	330,000	26,000	-	800,000	19,500
51.	-	250,000	35,000	-	1,500,000	-
52.	22,000	185,000	21,000	80,000	700,000	25,750
53.	-	207,000	76,500	-	-	-
54.	41,700	424,300	-	-	1,400,000	19,500
55.	-	137,000	63,400	-	-	-
56.	-	368,000	61,000	210,000	600,000	-
57.	-	207,000	65,700	-	400,000	-
58.	-	340,000	59,400	-	1,900,000	22,800
59.	-	87,000	-	-	550,000	-
60.	39,000	95,000	10,000	-	450,000	29,000
61.	-	125,000	55,000	-	-	-
62.	-	9,000	17,000	-	100,000	-
63.	-	323,000	37,000	200,000	1,500,000	-
64.	-	121,000	5,500	-	-	-

TABLE II. — *Debt Transactions for 1964*

Towns (Population over 10,000)	ISSUED			
	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans
65. Bedford . . . . .	\$150,000	\$89,500	\$50,000	\$1,200,000
66. North Andover . . . . .	—	—	—	500,000
67. Northbridge . . . . .	—	—	—	100,000
68. Amesbury . . . . .	300,000	—	—	300,000
69. Grafton . . . . .	100,000	—	—	300,000
70. Abington . . . . .	125,000	75,000	—	700,000
71. Longmeadow . . . . .	—	150,000	100,000	900,000
72. Franklin . . . . .	1,015,000	225,000	30,000	200,000
73. Whitman . . . . .	500,000	—	35,000	500,000
74. Wayland . . . . .	—	—	—	300,000
75. Palmer . . . . .	—	—	—	600,000
76. Westwood . . . . .	600,000	—	—	500,000
77. East Longmeadow . . . . .	840,000	95,000	—	600,000
78. Bridgewater . . . . .	188,706	—	—	300,000
79. Foxborough . . . . .	136,500	—	—	—
80. Holden . . . . .	80,000	—	—	600,000
81. Holbrook . . . . .	—	—	—	500,000
82. Sharon . . . . .	—	250,000	—	900,000
<b>82 Towns . . . . .</b>	<b>\$35,622,786</b>	<b>\$2,015,300</b>	<b>\$2,083,000</b>	<b>\$65,720,000</b>

*Classified by Character of Obligation — Concluded*

Anticipation Reimburse- ment and Grant Loans	PAID				
	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	Anticipation Reimburse- ment and Grant Loans
65. —	\$536,450	\$37,000	\$50,000	\$1,200,000	—
66. —	225,000	44,000	—	500,000	—
67. —	47,750	—	—	100,000	—
68. \$200,000	45,000	29,000	—	300,000	—
69. —	123,000	—	—	300,000	—
70. —	251,000	20,000	—	700,000	—
71. —	365,000	—	100,000	900,000	—
72. 26,400	163,000	15,000	30,000	200,000	\$14,400
73. —	43,000	—	35,000	500,000	—
74. —	312,000	11,500	—	300,000	—
75. —	55,000	—	—	300,000	—
76. —	320,000	—	—	500,000	—
77. —	430,000	20,000	—	600,000	—
78. —	45,000	33,000	—	300,000	—
79. —	215,000	55,000	—	—	—
80. 21,796	110,000	45,000	—	600,000	22,000
81. —	176,000	53,000	—	500,000	—
82. 6,000	271,250	10,000	—	900,000	6,000
<b>\$936,296</b>	<b>\$24,230,386</b>	<b>\$2,874,000</b>	<b>\$2,138,000</b>	<b>\$65,145,000</b>	<b>\$344,089</b>





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BY CITIES AND TOWNS

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EVERETT . . . . .	17	22-23
FALL RIVER . . . . .	15	22-23
FITCHBURG . . . . .	17	22-23
GARDNER . . . . .	20	22-23
GLOUCESTER . . . . .	19	22-23
HAVERHILL . . . . .	17	22-23
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Agawam . . . . .	31	40-41	Methuen . . . . .	27	40-41
Amesbury . . . . .	37	42-43	Middleborough . . . . .	36	40-41
Amherst . . . . .	33	40-41	Milford . . . . .	31	40-41
Andover . . . . .	31	40-41	Milton . . . . .	27	40-41
Arlington . . . . .	26	40-41	Natick . . . . .	27	40-41
Athol . . . . .	36	40-41	Needham . . . . .	28	40-41
Auburn . . . . .	33	40-41	North Andover . . . . .	37	42-43
Ayer . . . . .	32	40-41	North Attleborough . . . . .	32	40-41
Barnstable . . . . .	34	40-41	Northbridge . . . . .	37	42-43
Bedford . . . . .	36	42-43	Norwood . . . . .	28	40-41
Belmont . . . . .	27	40-41	Palmer . . . . .	38	42-43
Billerica . . . . .	30	40-41	Plymouth . . . . .	32	40-41
Bourne . . . . .	33	40-41	Randolph . . . . .	29	40-41
Braintree . . . . .	27	40-41	Reading . . . . .	29	40-41
Bridgewater . . . . .	39	42-43	Rockland . . . . .	34	40-41
Brookline . . . . .	26	40-41	Saugus . . . . .	29	40-41
Burlington . . . . .	35	40-41	Scituate . . . . .	36	40-41
Canton . . . . .	35	40-41	Sharon . . . . .	39	42-43
Chelmsford . . . . .	31	40-41	Shrewsbury . . . . .	30	40-41
Clinton . . . . .	35	40-41	Somerset . . . . .	36	40-41
Concord . . . . .	35	40-41	Southbridge . . . . .	30	40-41
Danvers . . . . .	29	40-41	South Hadley . . . . .	32	40-41
Dartmouth . . . . .	32	40-41	Stoneham . . . . .	30	40-41
Dedham . . . . .	28	40-41	Stoughton . . . . .	31	40-41
Dracut . . . . .	34	40-41	Swampscott . . . . .	34	40-41
Easthampton . . . . .	35	40-41	Tewksbury . . . . .	31	40-41
East Longmeadow . . . . .	38	42-43	Wakefield . . . . .	28	40-41
Fairhaven . . . . .	33	40-41	Walpole . . . . .	33	40-41
Falmouth . . . . .	34	40-41	Watertown . . . . .	26	40-41
Foxborough . . . . .	39	42-43	Wayland . . . . .	38	42-43
Framingham . . . . .	26	40-41	Webster . . . . .	33	40-41
Franklin . . . . .	37	42-43	Wellesley . . . . .	27	40-41
Grafton . . . . .	37	42-43	West Springfield . . . . .	28	40-41
Greenfield . . . . .	30	40-41	Westwood . . . . .	38	42-43
Hingham . . . . .	31	40-41	Weymouth . . . . .	26	40-41
Holbrook . . . . .	39	42-43	Whitman . . . . .	38	42-43
Holden . . . . .	39	42-43	Wilmington . . . . .	35	40-41
Lexington . . . . .	27	40-41	Winchester . . . . .	29	40-41
Longmeadow . . . . .	37	42-43	Winthrop . . . . .	29	40-41









MASS.  
DOCS.  
COLL.

*The Commonwealth of Massachusetts*

DEPARTMENT OF CORPORATIONS AND TAXATION

BUREAU OF ACCOUNTS

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FIFTY-FIRST REPORT

ON THE

**STATISTICS OF MUNICIPAL FINANCES**

FOR THE YEAR ENDING DECEMBER 31, 1965

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BY

THE COMMISSIONER OF CORPORATIONS AND TAXATION

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## The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION,  
BOSTON, SEPTEMBER 16, 1969

As Commissioner of Corporations and Taxation, I submit herewith the Fifty-first report on the Statistics of Municipal Finances of the cities and towns of the Commonwealth for the financial year 1965.

This report was prepared under the direction of Arthur H. MacKinnon, Director of Accounts, presenting data relative to the finances of the municipalities of the Commonwealth having a population of 10,000 or over and statistics relating to the debt of all cities and towns on December 31, 1965. The tabulations were compiled from returns made by city and town officials.

CLEO F. JAILLET  
*Commissioner of Corporations and Taxation*

# The Commonwealth of Massachusetts

## REPORT ON THE STATISTICS OF MUNICIPAL FINANCES — 1965

HON. CLEO F. JAILLET, *Commissioner of Corporations and Taxation,*  
*Boston*

SIR:—

I submit herewith the Fifty-first Report on the Statistics of Municipal Finances. The information presented is gathered from the classified receipts and expenditures for the year 1965 returned by the accounting officers of cities and towns on schedules furnished by the Director of Accounts in accordance with Section 43 of Chapter 44 of the General Laws. These returns are edited in the office by comparison with printed reports of the cities and towns and the audits made by the Bureau of Accounts.

The body of the report is divided into two parts: — Part I, 39 Cities, and Part II, 91 Towns having a population over 10,000. Each group is arranged in order of the population established by the State census of 1965.

Tables are presented in each group reporting the revenue and non-revenue receipts and expenditures in the year 1965, Table I, and the detail of debt issued and paid, Table II.

The terms "revenue" and "non-revenue" are used in the sense defined in Chapter 44 of the General Laws as amended by Chapter 358 of the Acts of 1946. "Revenue" is defined as receipts from (1) the exercise of governmental power of taxation and police control; (2) donations, gifts, grants, and subvention for governmental use; (3) performing services for compensation and from the operation and management of productive enterprises, investments, and properties of government. "Non-revenue" receipts consist of receipts from the sale or disposal of capital assets, from loans, refunds, and various temporary transactions.

The term "outlays" represents expenditures for purchase of land, construction of permanent improvements; and purchases of additional equipment which may be expected to last over a period of years, regardless of whether the appropriation was made from loans, grants, or taxation.

State and county assessments have been classified as one item. In previous reports these payments were classified by purpose.

### DEBT

The total funded debt issued by the 39 cities and 312 towns in the commonwealth in 1963, 1964, and 1965, classified by purpose, is shown in the table on page 3.

The net funded debt outstanding on December 31, 1965 for all cities and towns and the ratio of this debt to valuation is shown on pages 4-11.

The total assessed valuation, net funded debt, and ratio of net debt to valuation for all cities and towns for selected years since 1920 is shown on page 12.

The total gross debt, sinking funds held, and net debt for all cities and towns, classified as to general and enterprise purposes, for selected years since 1920, is shown on page 12.

### CERTIFICATION OF NOTES

The number of notes certified for towns, counties, and districts by this Bureau in 1965 was 2,967 representing a total value of \$178,997,527. Of this number 1,698 notes representing a value of \$173,278,315 were for temporary loans, and 1,269 notes representing a value of \$5,719,212 were for funded debt.



## CONCLUSION

The office continues to serve the public by giving statistical presentations of the cost of government, by the certification of notes for towns, counties, and districts; and by the auditing of municipal, county, and district accounts, and the installation of accounting systems. The director and assistant directors give advice and information regarding the duties of financial officers of the municipalities, and give assistance to them in regard to the financial problems of the municipalities when requested.

More detailed statistical compilations relative to receipts and payments, tax rates, debt authorizations and issues, outstanding debt, and other related matters are frequently requested and gladly furnished.

Respectfully submitted,

ARTHUR H. MACKINNON  
Director of Accounts

BOSTON

SEPTEMBER 16, 1969

*Purposes of Funded Debt Issued in 1963, 1964, and 1965*

	1963	1964	1965
Highways and Bridges . . . . .	\$5,736,500	\$6,621,000	\$6,580,900
Sewers, Surface Drainage . . . . .	18,762,000	14,379,700	14,937,640
School Buildings . . . . .	71,360,456	65,046,725	66,144,200
Land and Buildings (other than schools) . . . . .	4,605,500	20,356,000	9,809,000
Building Remodeling . . . . .	3,306,455	5,905,500	3,160,000
Departmental Equipment . . . . .	1,113,440	1,881,177	2,396,444
Municipal Relief . . . . .	955,000	6,759,000	2,413,500
Final Judgement . . . . .	87,867	498,108	42,000
Emergency . . . . .	40,000	—	—
Off-Street Parking . . . . .	3,288,000	847,000	1,131,000
Funding . . . . .	236,000	—	440,000
Electric . . . . .	708,000	658,000	2,900,000
Water . . . . .	7,666,780	11,932,423	13,330,646
Airport . . . . .	250,000	155,000	—
Recreation . . . . .	934,500	529,000	—
Swimming Pool . . . . .	—	—	325,000
Urban Redevelopment . . . . .	978,000	1,785,000	4,854,000
Harbor Development . . . . .	375,000	—	230,000
Rivers and Harbors . . . . .	83,000	—	40,000
Incinerator . . . . .	—	1,300,000	—
Cemetery . . . . .	—	60,000	—
Golf Course . . . . .	—	—	150,000
Dikes . . . . .	—	—	50,000
Skating Rink . . . . .	—	—	120,000
	\$120,486,498	\$138,713,633	\$129,054,330

*Net Debt, December 31, 1965, and Ratio of Net Debt to Valuation: Cities*

CITIES	Population 1965	Valuation, 1965, including Motor Vehicles	NET DEBT, DECEMBER 31, 1965			RATIO OF NET DEBT TO VALUATION				
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise	Total	
			Inside Limit	Outside Limit						Total
ATTLEBORO	28,690	\$139,479,391	\$1,077,000	\$4,302,000	\$5,379,000	\$1,406,000	\$6,785,000	3.85	1.01	4.86
BEVERLY	38,135	73,275,495	1,155,000	7,218,000	8,373,000	1,190,000	9,563,000	11.43	1.62	13.05
BOSTON	616,326	1,623,551,065	52,039,864	59,015,000	111,054,864	—	111,054,864	6.84	—	6.84
BROCKTON	83,499	165,189,636	2,485,000	14,365,000	16,850,000	4,649,000	21,499,000	10.20	2.81	13.01
CAMBRIDGE	92,677	294,867,838	335,000	5,860,000	6,195,000	240,000	6,435,000	2.10	0.08	2.18
CHELSEA	57,939,248	97,939,248	1,335,000	250,000	1,585,000	—	1,585,000	2.74	—	2.74
CHICPEE	58,377	97,061,840	1,335,000	4,366,000	5,701,000	1,226,500	6,993,500	5.94	1.27	7.21
EVERETT	43,410	147,583,674	1,735,000	500,000	2,235,000	—	2,235,000	1.51	—	1.51
FALL RIVER	98,053	147,465,276	2,220,000	2,479,445	4,699,445	604,555	5,304,000	3.19	0.41	3.60
FITCHBURG	43,087	84,172,630	1,386,000	2,395,000	3,781,000	718,000	6,101,000	4.49	2.76	7.25
GARDNER	20,463	40,564,457	501,000	420,000	921,000	—	921,000	2.27	1.77	4.04
GLOUCESTER	26,744	68,743,634	1,275,000	2,037,000	3,312,000	800,000	4,312,000	5.11	1.16	6.27
HAVERHILL	43,249	94,875,468	935,000	5,099,000	6,034,000	195,000	6,229,000	6.36	0.21	6.57
HOLYOKE	62,636	123,421,092	1,229,000	8,732,000	9,961,000	7,874,000	17,835,000	8.07	6.38	14.45
LAURENCE	69,070	114,663,841	2,175,000	3,363,000	5,538,000	1,163,000	6,701,000	4.83	1.01	5.84
LOWELL	29,729	62,931,763	1,174,000	7,318,000	7,318,000	3,116,000	10,434,000	11.63	4.95	16.58
LOWELL	86,535	163,468,905	4,952,000	7,553,000	12,505,000	2,280,000	14,785,000	7.65	1.39	9.04
LYNN	92,653	63,010,052	3,754,000	5,269,000	9,023,000	80,000	9,103,000	5.53	0.05	5.58
MALDEN	56,142	118,874,603	1,809,000	6,525,000	8,334,000	110,000	8,444,000	7.01	0.09	7.10
MARIABOROUGH	33,591	40,181,803	1,202,000	4,995,000	6,197,000	1,415,000	7,812,000	15.92	3.52	19.44
MEDFORD	60,429	138,385,489	2,403,000	4,955,000	7,358,000	—	7,358,000	3.15	—	3.15
MELROSE	32,105	66,729,239	855,000	1,245,000	2,100,000	—	2,100,000	3.15	—	3.15
NEW BEDFORD	100,176	183,725,606	4,029,744	8,850,744	12,880,488	1,719,000	10,569,744	4.82	0.93	5.75
NEWBURYPORT	14,732	33,531,592	125,000	1,631,000	1,756,000	187,000	1,947,000	5.25	0.56	5.81
NEWTON	88,514	366,502,633	7,309,000	8,350,000	15,659,000	35,000	15,694,000	4.27	0.01	4.28
NORTH ADAMS	19,805	37,007,237	856,000	2,750,000	3,606,000	544,000	3,150,000	7.04	1.47	8.51
NORTH DARTMOUTH	27,062	51,121,446	467,000	2,150,000	2,617,000	30,000	2,647,000	5.12	0.06	5.18
PEABODY	41,781	85,452,428	845,000	10,188,000	11,033,000	1,588,500	12,621,500	12.91	1.86	14.77
PITTSFIELD	56,511	146,180,243	800,000	11,690,000	12,490,000	1,870,000	14,360,000	8.54	1.28	9.82
QUINCY	87,158	212,135,578	6,306,000	8,020,000	14,326,000	40,000	14,366,000	6.75	0.02	6.77
REVERE	42,394	96,413,457	1,672,000	930,000	2,602,000	158,000	2,760,000	2.70	0.16	2.86
SALEM	40,112	108,155,478	1,250,000	559,000	1,809,000	1,480,000	3,289,000	1.67	1.37	3.04
SOMERVILLE	86,332	157,868,527	2,214,000	2,355,000	4,569,000	30,000	4,599,000	2.89	0.02	2.91
SPRINGFIELD	165,520	609,942,637	16,251,000	12,220,000	28,471,000	9,886,000	38,357,000	4.67	1.62	6.29
TAUNTON	42,018	64,008,469	760,000	2,583,000	3,343,000	6,035,000	8,618,000	4.03	9.43	13.46
WALTHAM	57,134	162,415,227	4,622,000	7,149,000	11,771,000	262,000	12,033,000	7.25	0.16	7.41
WESTFIELD	28,020	64,803,386	1,031,400	3,442,000	4,473,400	686,000	5,159,400	6.90	1.06	7.96
WOBURN	33,149	86,633,364	1,190,000	9,386,000	10,576,000	1,425,000	12,001,000	12.21	1.38	13.85
WORCESTER	180,341	430,772,110	16,041,000	19,415,000	35,456,000	3,485,000	38,941,000	8.23	0.81	9.04
39 Cities	2,835,457	\$6,923,105,857	\$153,202,008	\$258,670,445	\$411,872,453	\$58,847,555	\$470,720,008	5.95	0.85	6.80

*Net Debt, December 31, 1965, and Ratio of Net Debt to Valuation: Towns Over 5,000 Population*

Towns, (Over 5,000 Population)	Valuation, 1965, including Motor Vehicles	NET DEBT, DECEMBER 31, 1965				RATIO OF NET DEBT TO VALUATION			
		GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise		
		GENERAL DEBT							
		Inside Limit	Outside Limit						
Abington	11,790	\$40,351,390	\$210,000	\$2,810,000	\$3,020,000	\$3,249,000	7.48	0.57	8.05
Acton	10,188	22,724,479	257,000	1,155,000	1,412,000	1,412,000	6.21	—	6.21
Acushnet	6,717	7,601,943	84,000	515,000	599,000	616,000	7.88	0.22	8.10
Adams	12,703	47,429,737	130,000	150,000	280,000	280,000	0.59	—	0.59
Agawam	17,484	41,287,557	1,179,000	1,455,000	2,634,000	2,634,000	6.38	—	6.38
Amesbury	11,617	29,579,865	50,479	239,521	290,000	167,000	0.98	0.56	1.54
Amherst	10,097	59,512,482	851,000	1,190,000	2,041,000	2,401,000	3.43	0.60	4.03
Andover	20,551	115,302,967	905,000	2,770,000	3,175,000	3,280,000	2.75	0.09	2.84
Arlington	52,482	111,819,695	945,000	2,170,000	3,115,000	3,115,000	2.79	—	2.79
Ashland	8,698	37,176,061	134,000	2,570,000	2,704,000	2,764,000	7.27	0.16	7.43
Athol	11,989	17,397,146	90,000	500,000	590,000	722,000	3.39	0.76	4.15
Auburn	15,396	33,254,488	429,500	1,520,000	1,949,500	1,949,500	5.86	—	5.86
Avon	5,175	11,464,645	160,000	1,290,000	1,450,000	1,570,000	12.65	1.04	13.69
Barnstable	15,609	78,111,062	1,344,000	2,990,000	4,334,000	36,000	5.55	0.04	5.59
Bedford	10,787	39,455,296	863,350	4,839,000	5,702,350	6,034,350	14.45	0.84	15.29
Belchertown	5,758	16,854,960	71,000	954,000	1,025,000	1,025,000	6.08	—	6.08
Bellingham	10,604	18,426,484	127,500	2,420,000	2,547,500	2,769,500	13.83	1.20	15.03
Bellmont	28,794	90,175,023	1,160,000	—	1,160,000	1,160,000	1.29	—	1.29
Billerica	23,633	37,747,390	460,000	4,877,000	5,337,000	5,901,000	14.14	1.49	15.63
Blackstone	6,025	5,397,752	21,000	935,000	956,000	1,229,000	17.71	5.06	22.77
Bourne	6,376	28,132,185	295,000	1,236,000	1,531,000	1,531,000	5.44	—	5.44
Braintree	33,954	90,004,282	2,860,000	3,552,000	6,412,000	3,622,000	7.12	4.03	11.15
Bridgewater	11,056	33,547,388	220,000	175,000	395,000	140,000	1.18	0.41	1.59
Brookline	53,668	255,156,005	5,455,000	1,605,000	7,060,000	495,000	3.82	—	3.82
Burlington	19,473	123,671,810	791,500	3,935,000	4,726,500	5,315,000	12.90	1.32	14.22
Canton	15,310	37,374,960	1,036,000	3,784,000	4,820,000	5,289,700	12.64	—	12.64
Chelmsford	13,626	41,836,523	689,700	4,600,000	5,289,700	2,365,800	6.30	4.03	13.33
Clinton	6,559	17,754,259	363,000	1,290,000	1,650,000	348,000	9.94	1.70	7.74
Cohasset	7,360	20,464,970	343,000	893,000	1,236,000	3,938,800	3.83	0.35	4.18
Concord	14,516	30,175,187	505,000	3,100,400	3,605,400	1,081,100	3.57	—	3.57
Dalton	7,360	9,245,612	36,100	1,045,000	1,081,100	5,591,000	9.97	1.43	11.40
Danvers	24,764	49,036,632	1,890,000	3,000,000	4,890,000	2,217,000	6.27	1.33	6.80
Dartmouth	35,332,501	72,129,600	470,000	1,275,000	1,745,000	4,904,000	6.80	—	6.80
Deerham	26,618	72,129,600	2,656,000	2,248,000	4,904,000	4,904,000	7.35	—	7.35
Dracut	16,535	23,637,820	220,000	1,565,000	1,785,000	1,785,000	7.45	—	7.45
Duxbury	6,960	15,994,005	289,790	902,000	1,191,790	117,500	1,309,290	0.74	8.19
Duxbury	6,211	33,626,328	119,000	745,000	864,000	336,958	2.57	1.00	3.57
East Bridgewater	7,460	29,049,312	150,000	930,000	1,080,000	1,200,958	3.72	0.35	4.07
Easthampton	12,974	24,713,502	630,000	780,000	1,410,000	70,000	4,400,000	3.71	0.28
East Longmeadow	11,988	74,548,632	450,000	3,140,000	3,590,000	4,000,000	4.82	0.55	5.37
Easton	10,130	44,361,594	130,000	2,168,000	2,298,000	2,765,000	5.18	1.05	6.23
Fairhaven	15,642	22,488,288	580,000	1,720,000	2,300,000	24,600	3,234,600	10.23	0.11
Falmouth	13,832	71,020,475	1,299,000	915,000	2,214,000	456,000	2,670,000	3.12	0.64
Foxborough	12,223	46,990,970	900,000	1,780,000	2,680,000	245,000	5.82	0.53	6.35
Franklin	52,369	150,436,973	3,557,000	11,680,000	15,237,000	1,006,000	10.13	0.67	10.80
Franklinham	14,721	27,171,282	687,000	2,143,000	2,830,000	225,000	10.41	0.83	11.24

*Net Debt, December 31, 1965, and Ratio of Net Debt to Valuation: Towns Over 5,000 Population*

TOWNS, (Over 5,000 Population)	Population, 1965	Valuation, 1965, including Motor Vehicles	NET DEBT, DECEMBER 31, 1965			Enterprise Debt (Outside Limit)	Total Net Debt	RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT					General	Enter- prise	Total
			Inside Limit	Outside Limit	Total					
Grafton . . . . .	11,571	14,757,432	110,000	1,510,000	1,620,000	—	1,620,000	10.98	—	10.98
Great Barrington . . . . .	7,147	15,275,774	75,000	—	75,000	—	75,000	0.49	—	0.49
Greenfield . . . . .	18,265	81,193,724	1,074,000	865,000	1,939,000	—	1,939,000	2.39	—	2.39
Hamilton . . . . .	6,141	14,550,971	265,000	351,000	616,000	35,000	651,000	4.23	0.24	4.47
Hanover . . . . .	7,862	14,914,322	25,000	1,799,000	1,824,000	180,000	2,004,000	12.23	1.21	13.44
Hingham . . . . .	5,285	8,447,311	35,000	85,000	120,000	140,000	260,000	1.42	1.66	3.08
Hingham . . . . .	17,576	102,525,492	1,270,000	4,003,000	5,273,000	40,000	5,313,000	5.14	0.04	5.18
Holbrook . . . . .	11,231	49,097,017	414,000	1,445,000	1,859,000	262,000	2,121,000	3.79	0.53	4.32
Holten . . . . .	11,504	18,246,068	229,000	610,000	839,000	272,000	1,111,000	4.60	1.49	6.09
Hopkinton . . . . .	8,915	18,724,798	197,000	1,755,000	1,952,000	337,000	2,289,000	10.42	1.80	12.22
Hopkinton . . . . .	5,512	16,079,633	27,000	1,465,000	1,492,000	60,000	1,552,000	9.28	0.37	9.65
Hudson . . . . .	13,642	17,965,337	404,000	2,205,000	2,609,000	1,231,500	3,840,500	14.52	6.86	21.38
Hull . . . . .	8,836	47,359,267	514,000	1,125,000	1,639,000	—	1,639,000	3.46	—	3.46
Ipswich . . . . .	9,955	56,865,846	555,000	1,841,000	2,396,000	848,000	3,244,000	4.21	1.49	5.70
Lee . . . . .	6,021	30,259,808	—	1,070,000	1,070,000	431,000	1,501,000	3.54	1.42	4.96
Lexington . . . . .	8,701	17,112,478	33,500	865,000	898,500	—	898,500	5.25	—	5.25
Lexington . . . . .	31,388	2,714,000	2,714,000	8,593,000	11,307,000	455,000	11,762,000	5.91	0.24	6.15
Littleton . . . . .	5,572	32,618,190	30,000	850,000	880,000	94,500	974,500	2.70	0.29	2.99
Longmeadow . . . . .	13,809	99,517,236	885,000	3,747,000	4,632,000	120,000	4,752,000	4.66	0.12	4.78
Ludlow . . . . .	15,922	64,552,122	609,000	1,790,000	2,399,000	—	2,399,000	3.72	—	3.72
Lunenburg . . . . .	7,321	14,671,295	64,000	427,000	491,000	—	491,000	3.35	—	3.35
Lynnfield . . . . .	9,821	74,206,996	1,055,000	2,635,000	3,690,000	—	3,690,000	4.97	—	4.97
Mansfield . . . . .	8,620	32,650,080	133,000	1,241,000	1,374,000	12,000	1,386,000	4.21	0.04	4.25
Marblehead . . . . .	20,942	60,438,506	2,990,000	2,990,000	4,980,000	240,000	5,220,000	8.10	0.40	8.50
Marshfield . . . . .	10,176	80,580,471	370,000	4,570,000	4,940,000	281,000	5,221,000	6.13	0.35	6.48
Maynard . . . . .	9,070	44,552,135	481,000	1,665,000	2,146,000	82,000	2,228,000	4.82	0.18	5.00
Medfield . . . . .	7,479	35,341,165	179,000	3,460,000	3,639,000	59,000	3,698,000	10.29	0.17	10.46
Medway . . . . .	6,869	31,068,979	45,000	1,300,000	1,345,000	367,000	1,712,000	4.33	1.18	5.51
Methuen . . . . .	32,466	50,867,911	665,000	1,790,000	2,455,000	482,000	2,937,000	7.78	0.95	8.73
Middleborough . . . . .	11,726	41,359,502	648,500	500,000	1,148,500	27,500	1,176,000	2.72	0.06	2.78
Millboro . . . . .	17,034	25,837,567	415,500	340,000	755,500	—	755,500	7.92	—	7.92
Millbury . . . . .	10,764	13,700,859	10,000	745,000	755,000	—	755,000	5.51	—	5.51
Millis . . . . .	5,262	9,988,961	97,965	1,220,000	1,317,965	25,200	1,343,165	13.20	0.25	13.45
Milton . . . . .	27,708	75,561,236	684,000	1,370,000	2,054,000	135,000	2,189,000	2.72	0.18	2.90
Monson . . . . .	7,324	26,682,785	—	1,540,000	1,540,000	—	1,540,000	5.77	—	5.77
Montague . . . . .	8,629	14,081,728	209,000	896,000	1,105,000	388,000	1,493,000	7.85	—	7.85
Natick . . . . .	30,365	172,143,541	966,400	6,355,000	7,321,400	240,000	7,561,400	9.25	0.23	9.48
Needham . . . . .	29,303	104,081,846	2,366,000	7,065,000	9,631,000	—	9,631,000	9.25	—	9.25
North Andover . . . . .	12,514	28,696,019	443,000	1,740,000	2,183,000	240,000	2,423,000	7.61	0.83	8.44
North Attleborough . . . . .	15,682	32,091,331	400,000	1,325,000	1,725,000	360,000	2,085,000	5.38	1.12	6.50
Northborough . . . . .	8,314	34,824,065	135,000	1,725,000	1,860,000	225,000	2,085,000	5.34	0.65	5.99
Northbridge . . . . .	11,502	13,481,343	213,750	240,000	453,750	225,000	678,750	3.37	—	3.37
North Reading . . . . .	9,882	48,480,035	269,000	2,620,000	2,889,000	302,500	3,191,500	3.96	0.62	4.58
Norton . . . . .	6,737	23,299,856	32,000	885,000	917,000	132,000	1,049,000	3.95	0.57	4.52
Norwell . . . . .	28,978	19,501,364	130,000	925,000	1,055,000	165,000	1,220,000	5.41	0.85	6.26
Norwood . . . . .	6,387	75,105,477	1,616,000	858,300	2,474,300	475,000	2,949,300	3.30	0.63	3.93







TOWNS, (Under 5,000 Population)	Population, 1965	Valuation, 1965, including Motor Vehicles	NET DEBT, DECEMBER 31, 1965			RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise
			Inside Limit	Outside Limit				
Alford	224	\$2,682,519	—	—	—	—	—	—
Asheburnham	3,042	7,844,502	\$23,500	—	\$30,000	\$53,500	0.30	0.68
Asby	2,089	4,566,848	34,000	\$96,000	—	130,000	2.37	2.85
Ashtield	1,218	2,181,273	8,000	—	—	8,000	2.37	0.37
Ayer	3,820	9,886,681	38,000	854,000	—	912,000	9.02	0.28
Barre	3,860	4,829,002	35,000	70,000	62,000	167,000	3.46	3.46
Becket	876	6,671,433	11,400	—	—	11,400	2.18	0.17
Berkeley	1,769	6,611,750	—	300,000	—	300,000	4.91	4.91
Berlin	1,984	3,002,760	20,000	30,000	—	50,000	1.67	1.67
Bernardston	1,560	3,256,178	—	30,000	—	30,000	0.38	0.38
Blandford	1,889	1,683,474	48,000	48,000	—	96,000	2.85	2.85
Bolton	1,669	3,323,457	48,000	305,000	—	353,000	2.36	2.36
Boxborough	3,163	1,891,317	—	305,000	—	305,000	16.12	16.12
Boxford	1,414	7,690,271	7,000	113,000	—	120,000	1.49	1.49
Boylston	2,732	11,027,570	56,000	180,000	—	236,000	1.70	1.70
Brewster	1,533	6,943,504	—	—	—	—	0.81	0.81
Brimfield	1,644	5,606,376	21,467	120,000	—	141,467	2.32	2.32
Brookfield	2,002	6,102,338	14,000	395,000	—	409,000	0.37	0.37
Buckland	1,846	3,750,253	—	—	—	—	9.35	9.35
Carlisle	2,011	4,222,657	40,000	25,000	—	65,000	1.21	1.21
Carver	2,147	3,383,751	—	—	—	—	—	—
Charlemont	903	4,083,985	—	—	—	—	—	—
Charlton	4,017	6,348,833	16,000	344,000	—	360,000	5.67	5.67
Chatham	4,195	34,271,530	252,000	1,105,000	—	1,357,000	3.96	3.96
Cheshire	2,118	10,518,154	—	405,000	—	405,000	3.85	3.85
Chester	1,143	4,646,501	4,000	—	10,000	14,000	0.09	0.21
Chesterfield	649	1,785,309	6,700	—	—	6,700	0.38	0.38
Chilmark	309	2,813,398	—	—	—	—	—	—
Clarksburg	1,945	6,642,145	13,000	35,000	—	48,000	0.72	0.72
Colrain	1,461	7,499,919	5,000	30,000	—	35,000	0.47	0.47
Conway	948	3,295,556	—	20,000	—	20,000	0.61	0.61
Cummington	602	3,169,000	—	32,000	—	32,000	1.01	1.01
Deerfield	3,481	8,357,728	40,000	90,000	—	130,000	1.56	1.56
Dennis	4,374	28,544,040	299,000	310,000	—	609,000	2.13	2.13
Dighton	4,131	7,066,198	36,000	84,000	—	120,000	1.70	1.70
Douglas	2,718	3,644,714	72,000	70,000	—	142,000	3.90	3.90
Dover	3,592	12,337,232	—	340,000	—	340,000	2.76	2.76
Dunstable	1,021	1,307,077	—	206,000	500	206,500	15.76	0.04
East Brookfield	1,788	7,659,812	22,100	75,000	10,000	107,100	1.40	0.13
Eastham	1,733	30,600,668	54,000	97,100	—	151,100	0.18	0.18
Edgartown	1,513	9,814,631	145,000	54,000	—	199,000	2.03	2.03
Egremont	1,013	2,583,237	—	—	—	—	—	—
Erving	1,353	3,029,820	—	—	—	—	—	—
Essex	2,502	13,063,691	60,000	359,000	190,000	609,000	1.45	1.45
Florida	679	1,844,130	1,000	149,000	—	150,000	8.13	8.13

Freetown	3,337	6,002,352	12,000	248,000	260,000	—	260,000	4,33	—	4,33
Gay Head	1113	1,106,383	14,000	—	14,000	—	14,000	9,27	—	9,27
Georgetown	4,644	6,841,449	42,103	615,000	657,103	233,000	890,103	3,41	3,41	13,01
Gill	1,290	4,592,490	—	90,000	90,000	—	90,000	1,96	—	1,96
Goshen	437	1,162,045	2,000	8,000	10,000	—	10,000	0,86	—	0,86
Groton	61	892,055	3,000	—	3,000	8,000	11,000	1,23	0,90	1,23
Granby	4,770	12,681,144	55,000	2,097,000	2,152,000	—	2,152,000	16,97	—	16,97
Granville	984	2,832,879	—	—	—	—	—	—	—	—
Groton	4,500	22,038,642	15,000	670,000	685,000	—	685,000	3,11	—	3,11
Groveland	4,866	10,557,835	50,000	1,148,000	1,198,000	378,800	1,576,800	11,34	3,59	14,93
Hadley	3,568	7,201,538	35,000	1,095,000	1,130,000	172,000	1,302,000	15,69	3,15	15,69
Hadifax	2,637	5,464,627	80,000	265,000	345,000	—	345,000	6,31	—	9,46
Hamden	3,211	13,940,926	55,000	135,000	190,000	—	190,000	1,36	—	1,36
Hancock	517	1,192,505	28,000	36,000	64,000	—	64,000	5,37	—	5,37
Hardwick	2,395	3,018,953	10,500	10,500	10,500	2,500	685,500	0,35	0,04	0,35
Harvard	4,360	6,440,417	4,000	679,000	685,000	186,000	1,370,000	10,60	0,82	10,64
Harwich	4,830	22,735,118	252,000	1,330,000	1,582,000	8,000	1,768,000	6,96	0,05	7,78
Hatfield	2,708	16,204,206	70,000	210,000	280,000	—	280,000	1,73	—	1,73
Hawley	249	826,593	—	—	—	—	—	—	—	—
Heath	300	843,836	—	—	—	—	—	—	—	—
Hinsdale	1,485	2,828,481	—	—	—	—	—	—	—	—
Holland	798	1,954,411	19,000	53,000	72,000	—	72,000	3,68	—	3,68
Hopedale	4,363	23,418,229	397,000	690,000	1,087,000	39,000	1,126,000	4,64	0,17	4,81
Hubbardston	1,365	1,767,059	8,000	50,000	58,000	—	58,000	3,28	—	3,28
Huntington	1,454	2,396,544	15,600	—	15,600	—	15,600	0,65	—	0,65
Kingston	4,946	13,373,496	40,000	80,000	120,000	12,000	132,000	0,90	0,09	0,99
Lakeville	3,773	6,404,671	8,000	311,000	319,000	—	319,000	4,98	—	4,98
Lancaster	4,815	7,160,309	114,000	158,000	272,000	203,000	475,000	3,80	2,83	6,63
Lanesborough	3,062	13,441,395	5,000	298,000	303,000	—	303,000	2,25	—	2,25
Lenox	4,661	15,303,507	360,000	1,364,500	1,724,500	191,000	1,915,500	11,27	1,25	12,52
Leverett	976	2,353,569	4,000	44,000	48,000	—	48,000	2,04	—	2,04
Leyden	343	505,604	3,500	9,000	12,500	—	12,500	2,47	—	2,47
Lincoln	4,463	16,649,360	171,000	1,207,000	1,378,000	174,000	1,552,000	8,28	1,04	9,32
Manchester	4,386	48,459,441	250,000	500,000	750,000	—	750,000	1,55	—	1,55
Marion	3,481	26,505,375	49,000	—	49,000	425,000	474,000	0,19	1,60	1,79
Mashpee	665	5,308,139	96,000	—	96,000	—	96,000	1,81	—	1,81
Mattapoisett	3,942	26,173,556	17,000	760,000	777,000	78,156	855,156	2,97	0,30	3,27
Mendon	2,310	10,996,788	18,000	54,000	72,000	4,000	76,000	0,65	0,04	0,69
Merrimac	3,733	12,136,772	61,000	90,000	151,000	40,000	191,000	1,24	0,33	1,57
Middlefield	280	1,527,441	4,200	55,000	59,200	—	59,200	3,88	—	3,88
Middleton	3,909	9,560,924	35,000	473,000	508,000	12,000	520,000	5,31	0,13	5,44
Milville	1,706	1,585,800	7,000	—	7,000	—	7,000	0,44	—	0,44
Monroe	213	910,485	—	—	—	—	—	—	—	—
Monterey	580	1,738,295	—	—	—	—	—	—	—	—
Montgomery	397	1,895,261	—	—	—	—	—	0,26	—	0,26
Mount Washington	53	431,724	—	—	—	—	—	—	—	—
Nahant	4,067	16,008,675	91,000	605,000	696,000	—	696,000	4,35	—	4,35
Nantucket	3,714	18,858,245	135,000	485,000	620,000	10,000	630,000	3,29	0,05	3,34
New Ashford	174	1,602,386	—	1,000	1,000	—	1,000	0,06	—	0,06
New Braintree	530	2,022,097	—	—	—	—	—	—	—	—
Newbury	3,465	2,222,825	75,000	175,000	250,000	—	250,000	3,98	—	3,98
New Marlborough	1,443	7,082,369	—	—	—	—	—	—	—	—
New Salem	3,985	5,972,817	4,900	42,000	46,900	—	46,900	7,41	—	7,41
Norfolk	3,608	5,970,165	8,000	372,000	380,000	8,000	390,000	6,48	0,14	6,62
North Brookfield	2,412	15,527,454	27,000	255,000	285,000	—	285,000	1,64	—	1,64
Northfield	—	10,158,155	—	—	27,000	—	27,000	0,27	—	0,27

Towns, (Under 5,000 Population)	Population, 1965	Valuation, 1965, including Motor Vehicles	NET DEBT, DECEMBER 31, 1965				RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise	Total
			Inside Limit	Outside Limit					
Oak Bluffs	1,492	8,870,669	304,000	—	304,000	394,700	3.43	1.02	4.45
Oakham	632	801,460	—	3,000	3,000	3,000	0.37	—	0.37
Orleans	3,181	42,505,714	222,000	50,000	272,000	2,022,000	0.64	4.12	4.76
Otis	572	3,381,366	15,600	6,000	21,600	21,600	0.64	—	0.64
Paxton	2,856	6,688,851	132,000	872,000	1,004,000	1,123,000	15.01	1.78	16.79
Pelham	921	1,566,704	—	—	—	—	—	—	—
Pepperell	4,573	17,207,439	10,000	10,000	20,000	3,000	2.71	0.02	0.02
Peru	220	739,026	—	—	—	20,000	—	—	2.71
Petersham	990	2,202,062	—	—	—	—	—	—	—
Phillipston	842	1,303,171	5,000	2,000	7,000	7,000	0.54	—	0.54
Plainfield	261	703,165	—	—	—	—	—	—	—
Plainville	4,252	6,621,919	60,000	360,000	420,000	130,000	6.34	1.97	8.31
Plympton	1,060	4,862,822	10,000	30,000	40,000	40,000	0.82	—	0.82
Princeton	1,487	2,694,844	25,600	—	25,600	—	0.95	—	0.95
Provincetown	3,463	12,654,484	212,000	559,000	771,000	327,000	6.09	2.59	8.68
Richmond	1,121	1,993,851	—	—	—	—	—	—	—
Rochester	1,693	10,241,713	13,000	64,000	77,000	—	0.75	—	0.75
Rowe	276	10,336,666	—	350,000	350,000	350,000	3.39	—	3.39
Roxley	2,862	11,195,348	—	570,000	570,000	153,000	5.09	1.37	6.46
Royalston	739	1,292,744	3,000	—	3,000	3,000	0.23	—	0.23
Russell	1,514	3,678,899	25,000	180,000	205,000	205,000	5.57	—	5.57
Rutland	2,713	9,542,745	108,000	680,000	788,000	788,000	8.26	—	8.26
Salisbury	4,032	7,815,078	158,000	115,000	273,000	273,000	3.49	—	3.49
Sandisfield	614	1,902,784	10,000	—	10,000	10,000	0.53	—	0.53
Sandwich	2,438	26,615,747	65,000	1,165,000	1,230,000	1,230,000	4.62	—	4.62
Savoy	303	910,229	3,396	—	3,396	3,396	0.37	—	0.37
Shelburne	2,355	5,115,095	19,000	—	19,000	19,000	0.37	—	0.37
Shelburne	1,819	3,658,701	—	—	—	—	—	—	—
Sherborn	2,333	18,473,743	—	320,000	320,000	320,000	1.73	—	1.73
Shirley	3,180	4,326,055	2,000	280,000	280,000	280,000	6.47	—	6.47
Shutesbury	333	1,033,508	2,000	—	2,000	2,000	0.19	—	0.19
Southampton	2,634	4,770,140	6,000	340,000	346,000	40,000	7.25	0.84	8.09
Southborough	4,780	10,887,155	60,000	936,000	996,000	228,000	9.15	2.09	11.24
Sterling	3,711	6,188,440	20,000	365,000	385,000	308,000	6.22	4.98	11.20
Stockbridge	2,417	16,082,283	60,000	—	60,000	60,000	0.37	—	0.37
Stow	3,191	20,329,282	20,000	747,000	767,000	767,000	3.77	—	3.77
Sturbridge	4,006	6,060,426	65,000	185,000	250,000	250,000	4.13	—	4.13
Sunderland	1,298	6,496,190	94,000	—	94,000	94,000	1.45	—	1.45
Sutton	3,921	9,369,430	25,000	220,000	245,000	245,000	2.61	—	2.61
Tisbury	2,080	7,721,716	4,000	—	4,000	4,000	0.05	—	0.05
Tolland	104	702,548	—	—	—	—	—	—	—
Topsfield	4,375	21,317,241	74,000	491,000	565,000	94,000	2.65	0.44	3.09
Townsend	3,990	7,552,952	48,448	25,000	73,448	73,448	0.97	—	0.97
Truro	962	6,325,907	40,000	—	40,000	40,000	0.63	—	0.63
Tyngsborough	3,848	4,491,538	31,000	289,000	320,000	320,000	7.12	—	7.12





*Net Funded or Fixed Debt and Assessed Valuation.*

YEARS.	ASSESSED VALUATION		NET FUNDED OR FIXED DEBT		Ratio of Net Funded Debt to Assessed Valuation
	Amount	Yearly Increase	Amount	Yearly Increase	
1920	\$5,354,086,810		\$190,925,837		3.57
1930	7,563,793,886	\$74,126,826	301,710,107	\$17,578,305	3.99
1940	6,371,829,918	131,851,047	274,452,834	12,173,136	4.31
1945	6,328,836,936	38,050,730	169,222,846	19,618,452	2.67
1946	6,491,971,971	163,135,035	170,103,891	881,045	2.62
1947	6,851,587,121	359,615,150	186,884,448	16,780,557	2.73
1948	7,185,410,411	333,823,290	215,679,218	28,794,770	3.00
1949	7,584,248,785	398,838,374	228,007,040	12,327,822	3.07
1950	7,815,703,965	231,455,180	261,676,578	33,669,538	3.35
1951	8,181,694,758	365,990,793	291,054,793	29,378,215	3.56
1952	8,296,222,172	114,527,414	337,403,193	46,348,400	4.07
1953	8,560,154,958	263,932,786	382,820,996	45,417,803	4.47
1954	8,854,924,270	294,769,312	434,064,463	51,243,467	4.90
1955	9,167,884,947	312,960,677	488,294,915	54,230,452	5.33
1956	9,417,090,770	249,205,823	518,344,791	30,049,876	5.50
1957	9,769,193,783	352,103,013	572,702,708	54,357,917	5.86
1958	10,129,734,969	360,541,186	645,490,009	72,787,301	6.37
1959	10,362,406,136	232,671,167	671,466,515	25,976,506	6.48
1960	10,705,663,480	343,257,344	714,653,132	43,186,617	6.68
1961	11,437,467,647	731,804,167	751,874,999	37,221,867	6.57
1962	12,271,285,839	833,818,192	797,784,935	45,909,936	6.50
1963	13,008,417,065	737,131,226	845,494,402	47,709,467	6.50
1964	13,947,911,776	939,494,711	906,426,236	60,931,834	6.50
1965	15,124,155,641	1,176,243,865	931,390,260	24,964,024	6.16

<sup>1</sup>Decrease.

*Aggregate Municipal Indebtedness — General and Enterprise Debt.  
All Municipalities.*

YEARS.	Total General Debt	Sinking Fund	Net General Debt	Percentage of Assessed Valuation	Total Enterprise Debt	Sinking Fund	Net Enterprise Debt	Percentage of Assessed Valuation
1920	\$188,654,061	\$54,563,198	\$134,090,863	2.50	\$75,812,625	\$18,977,651	\$56,834,974	1.06
1930	252,066,060	35,267,595	216,798,465	2.87	99,513,493	14,601,851	84,911,642	1.12
1940	198,741,991	11,153,957	187,588,034	2.94	103,007,984	16,143,184	86,864,800	1.36
1945	100,273,599	2,933,728	97,339,871	1.54	105,743,686	33,860,711	71,882,975	1.14
1946	100,449,719	2,513,680	97,936,039	1.51	106,084,261	33,916,409	72,167,852	1.11
1947	113,435,152	2,311,799	111,123,353	1.62	109,688,215	33,927,121	75,761,094	1.11
1948	135,547,568	2,237,974	133,309,594	1.86	115,764,558	33,394,934	82,369,624	1.15
1949	180,865,773	2,223,652	178,642,121	2.36	124,415,837	75,050,919	49,364,918	0.65
1950	209,971,918	1,863,161	208,108,757	2.66	124,315,522	70,747,701	53,567,821	0.66
1951	234,475,639	1,837,627	232,638,012	2.84	127,047,875	68,631,094	58,416,781	0.72
1952	276,643,714	1,813,386	274,830,328	3.31	126,176,256	63,603,391	62,572,865	0.76
1953	313,684,798	1,832,648	311,852,150	3.64	130,857,263	59,792,417	70,968,846	0.83
1954	359,338,468	1,940,223	357,398,245	4.04	136,046,769	59,380,551	76,666,218	0.86
1955	411,225,637	4,510,126	406,715,511	4.44	141,216,400	59,636,995	81,579,405	0.89
1956	442,701,216	7,174,412	435,526,804	4.62	142,576,804	59,758,816	82,817,988	0.88
1957	491,594,572	6,625,807	484,968,765	4.96	143,843,685	56,079,743	87,763,942	0.90
1958	563,515,115	5,363,030	558,152,085	5.51	143,563,293	56,225,369	87,337,924	0.86
1959	589,030,828	3,910,583	585,120,245	5.65	139,653,254	53,306,984	86,346,270	0.83
1960	631,509,977	2,875,095	628,634,882	5.87	136,951,947	50,933,697	86,018,250	0.81
1961	660,492,854	1,906,229	658,586,625	5.76	142,063,479	48,775,105	93,288,374	0.81
1962	704,437,307	940,076	703,497,231	5.73	141,126,351	46,838,647	94,287,704	0.77
1963	752,440,869	284,547	752,156,322	5.78	138,944,001	45,605,921	93,338,080	0.72
1964	810,389,831	243,667	810,146,164	5.81	142,199,704	45,919,632	96,280,072	0.69
1965	831,597,229	227,136	831,370,093	5.50	133,947,667	33,927,500	100,020,167	0.66



PART I



CITIES

TABLE I. — *Summary of Financial Transactions. Cities*

POPULATION		Boston 616,326	Worcester 180,341	Springfield 165,520	New Bedford 100,176	Fall River 98,053
<b>RECEIPTS</b>						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll	\$162,846,752	\$31,847,836	\$27,846,221	\$12,372,610	\$12,690,727
5	Corporation and income	17,848,303	4,448,059	4,047,062	2,544,052	2,471,826
6	Licenses and permits	2,366,549	331,125	249,759	164,859	150,096
7	Fines and forfeits	2,306,208	228,674	180,238	15,709	15,418
8	Grants and gifts	38,249,886	8,142,134	7,508,253	5,714,446	5,443,480
9	All other	528,225	—	8,102	3,786	50,835
10	Commercial					
11	Special assessments	254,837	289,145	286,499	43,190	—
12	Privileges	9,952,513	3,782,583	2,938,230	1,560,234	1,305,105
13	Departmental	41,513,571	11,024,821	9,634,247	3,454,245	3,796,326
14	Public service enterprises	9,997,998	1,954,529	2,922,037	1,127,639	843,313
15	Cemeteries	476,031	165,315	—	85,461	67,296
16	Interest	3,215,771	531,044	303,387	50,658	29,436
17	NON-REVENUE					
18	Offsets to outlays	—	—	—	—	—
19	Municipal indebtedness					
20	Funded debt	12,400,000	1,250,000	1,750,000	1,271,000	—
21	All other	58,054,983	14,883,748	16,173,989	3,003,487	6,500,000
22	Refunds	4,906,534	855,260	1,043,484	420,141	587,192
23	Agency, trust, and investment	40,708,216	5,737,896	26,479,008	2,248,293	1,913,574
24	<b>TOTAL RECEIPTS</b>	<b>405,626,377</b>	<b>85,472,169</b>	<b>101,370,516</b>	<b>34,079,810</b>	<b>35,864,624</b>
25	Balance on hand	36,072,225	19,462,661	9,231,862	3,301,382	2,223,451
26	<b>TOTAL</b>	<b>\$441,698,602</b>	<b>\$104,934,830</b>	<b>\$110,602,378</b>	<b>\$37,381,192</b>	<b>\$38,088,075</b>
<b>PAYMENTS</b>						
27	Maintenance					
28	Departmental					
29	General government	\$5,296,325	\$1,667,508	\$1,779,237	\$794,887	\$673,183
30	Public safety	38,047,207	6,076,061	5,863,871	3,482,200	3,673,692
31	Health and sanitation	29,284,208	7,464,664	3,782,353	1,013,045	1,898,003
32	Highways	4,560,053	2,661,030	2,460,861	617,720	799,763
33	Public welfare	62,772,346	10,705,307	10,239,503	7,512,981	7,383,911
34	Veterans' services	3,633,832	1,080,370	852,786	800,835	809,584
35	Schools	49,004,632	17,157,844	16,251,302	7,233,462	6,386,719
36	Libraries	3,931,131	827,357	844,656	272,971	161,701
37	Recreation	3,829,874	628,009	1,010,596	299,145	181,577
38	Pensions	20,461,392	3,075,783	3,168,436	1,141,564	1,152,480
39	Unclassified	9,654,653	1,635,987	738,537	405,764	362,796
40	Public service enterprises					
41	Electric light	—	—	—	—	—
42	Water	2,882,301	1,027,649	1,369,085	503,210	600,732
43	All other	906,422	125,669	83,740	66,197	5,504
44	Cemeteries	389,415	140,709	—	193,196	124,178
45	Administration of trust funds	—	—	—	—	—
46	Interest	5,294,349	1,246,093	1,213,929	405,452	232,680
47	Outlays					
48	Departmental					
49	General government	5,402,189	59,544	94,027	2,639	212,980
50	Public safety	329,167	254,681	71,113	74,461	64,332
51	Health and sanitation	2,190,290	612,266	980,829	258,413	452,145
52	Highways	4,739,837	1,618,099	2,129,055	464,507	553,745
53	Public welfare	2,648	7,272	4,906	2,473	—
54	Veterans' services	—	—	—	—	—
55	Schools	788,774	3,805,028	1,811,827	926,154	85,646
56	Libraries	170,345	74,266	83,414	37,272	4,262
57	Recreation	349,766	143,798	29,415	156,045	16,849
58	Unclassified	2,820,918	436,650	—	—	—
59	Public service enterprises					
60	Electric light	—	—	—	—	—
61	Water	660,353	844,949	1,602,998	140,546	109,052
62	All other	—	258,335	—	—	—
63	Cemeteries	100,847	3,259	—	—	16,417
64	Municipal indebtedness					
65	Funded debt	21,270,000	3,809,000	3,374,000	1,724,000	509,000
66	All other	50,840,637	15,719,184	15,240,322	3,000,000	6,500,000
67	Refunds	4,906,534	855,260	1,043,484	420,141	587,192
68	Agency, trust, and investment	27,412,645	5,735,482	26,119,345	2,235,283	1,884,205
69	State and county assessments	26,914,576	1,702,244	1,212,446	788,967	690,128
70	<b>TOTAL PAYMENTS</b>	<b>388,847,666</b>	<b>91,459,357</b>	<b>103,456,073</b>	<b>34,973,530</b>	<b>36,132,456</b>
71	Balance on hand	52,850,936	13,475,473	7,146,305	2,407,662	1,955,619
72	<b>TOTAL</b>	<b>\$441,698,602</b>	<b>\$104,934,830</b>	<b>\$110,602,378</b>	<b>\$37,381,192</b>	<b>\$38,088,075</b>

## Graded According to Population of 1965

	Cambridge 92,677	Lynn 92,653	Newton 88,514	Quincy 87,158	Lowell 86,535	Somerville 86,332	Brockton 83,499
1							
2							
3							
4							
5	\$19,433,767	\$15,039,540	\$22,243,164	\$15,646,810	\$13,973,583	\$13,401,504	\$12,594,056
6	2,158,524	2,380,829	2,506,180	2,071,713	1,992,376	1,739,053	1,627,536
7	362,219	158,677	91,564	144,004	178,949	130,094	87,182
8	250,728	26,914	52,011	9,006	22,562	36,389	12,163
9	3,471,716	4,390,724	1,846,255	3,219,135	4,318,156	3,147,539	3,959,751
10	6,800	4,972	582	2,225	1,372	751	28,990
11	25,038	12,896	138,927	61,763	4,661	—	63,424
12	1,580,537	1,539,099	2,671,683	1,799,302	1,503,223	1,190,663	1,607,203
13	4,612,025	3,480,436	1,479,132	6,852,108	2,582,082	2,290,674	2,138,046
14	1,377,922	797,506	1,134,232	1,008,921	871,063	865,282	580,490
15	62,181	69,155	—	102,252	61,863	—	63,480
16	52,318	113,582	161,525	66,956	79,535	68,055	67,547
17							
18	—	—	—	—	—	—	—
19							
20	—	915,000	900,000	5,150,000	1,983,000	—	4,755,000
21	6,500,000	11,300,432	8,437,802	7,581,466	11,426,095	11,500,000	7,991,388
22	485,430	163,241	16,809	539,078	487,942	775,973	434,217
23	2,935,113	2,315,387	3,072,337	2,353,788	2,064,462	1,992,258	1,724,363
24	<b>43,314,318</b>	<b>42,708,390</b>	<b>44,752,203</b>	<b>46,608,527</b>	<b>41,550,924</b>	<b>37,138,235</b>	<b>37,734,836</b>
25	4,875,164	2,184,478	5,692,622	2,587,710	2,557,510	2,285,886	6,337,390
26	<b>\$48,189,482</b>	<b>\$44,892,868</b>	<b>\$50,444,825</b>	<b>\$49,196,237</b>	<b>\$44,108,434</b>	<b>\$39,424,121</b>	<b>\$44,072,226</b>
27							
28							
29	\$864,639	\$764,400	\$970,630	\$822,368	\$1,215,368	\$778,247	\$716,977
30	4,161,086	3,362,063	3,291,238	3,051,701	3,191,235	3,097,328	2,496,608
31	5,054,348	1,391,092	1,464,146	5,818,426	964,865	1,105,033	1,241,680
32	736,455	731,572	2,794,657	1,451,938	839,762	715,730	555,278
33	5,638,644	7,506,044	1,479,618	3,102,628	6,493,400	4,879,396	4,151,228
34	502,698	411,131	134,088	505,217	622,040	307,929	311,712
35	6,573,939	7,749,779	13,380,168	9,052,695	6,904,741	6,779,264	7,010,907
36	339,762	353,885	431,762	398,873	154,949	368,311	232,655
37	452,162	321,573	558,510	243,786	237,819	297,070	295,101
38	1,977,552	1,638,521	1,207,894	1,156,154	1,113,633	1,025,878	866,831
39	1,329,968	383,408	328,631	339,528	377,432	764,887	892,388
40							
41	—	—	—	—	—	—	—
42	898,853	688,966	461,343	442,643	633,850	299,548	566,953
43	—	—	—	—	—	—	—
44	151,300	305,989	1,035	125,557	102,106	—	96,658
45	—	—	—	—	—	—	—
46	235,626	373,316	533,188	345,299	569,786	263,346	636,464
47							
48							
49	327,351	2,750	—	—	113,342	—	—
50	96,667	260,350	84,459	35,770	44,093	37,491	1,250
51	47,249	272,075	460,622	679,922	382,585	—	2,982,975
52	231,987	369,538	495,350	159,752	212,604	297,906	519,709
53	—	—	—	6,300	—	—	—
54	—	—	—	—	—	—	—
55	121,081	409,268	683,567	785,010	462,204	1,213,390	2,516,585
56	—	—	—	4,035	—	—	—
57	10,431	—	112,714	23,898	—	—	6,770
58	67,072	68,195	—	—	—	—	—
59	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—
61	149,783	2,201	48,397	14,956	87,330	—	1,857,849
62	—	—	—	—	—	—	—
63	—	—	—	249,163	—	—	3,000
64	—	—	—	—	—	—	—
65	578,000	1,390,000	1,693,000	1,113,000	1,238,000	868,109	1,762,000
66	6,500,000	9,800,000	8,534,658	7,550,000	10,683,846	9,750,000	7,875,000
67	485,430	163,241	16,809	539,078	487,942	775,973	434,217
68	2,839,763	2,279,645	2,941,683	2,367,160	2,024,510	1,854,682	1,868,171
69	3,314,995	1,181,611	2,650,534	1,832,174	589,096	2,317,931	731,869
70	<b>43,686,841</b>	<b>42,180,613</b>	<b>44,758,701</b>	<b>42,217,031</b>	<b>39,746,538</b>	<b>37,797,449</b>	<b>40,630,835</b>
71	4,502,641	2,712,255	5,686,124	6,979,206	4,361,896	1,626,672	3,441,391
72	<b>\$48,189,482</b>	<b>\$44,892,868</b>	<b>\$50,444,825</b>	<b>\$49,196,237</b>	<b>\$44,108,434</b>	<b>\$39,424,121</b>	<b>\$44,072,226</b>

TABLE I. — Summary of Financial Transactions. Cities

	POPULATION	Lawrence 69,070	Medford 60,429	Chicopee 58,377	Waltham 57,134	Pittsfield 56,511
<b>RECEIPTS</b>						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll	\$9,119,810	\$10,120,514	\$6,361,656	\$10,627,916	\$10,772,015
5	Corporation and income	1,934,480	1,274,079	1,210,878	1,431,114	1,468,066
6	Licenses and permits	108,998	40,922	62,540	90,643	103,802
7	Fines and forfeits	16,699	12,169	5,503	29,012	43,587
8	Grants and gifts	2,865,036	1,506,635	2,743,401	1,327,489	2,444,185
9	All other	639	370	949	—	2,251
10	Commercial					
11	Special assessments	7,251	25,076	7,475	113,516	52,188
12	Privileges	1,085,830	1,245,613	932,198	1,366,911	1,135,928
13	Departmental	2,156,890	1,531,896	852,438	1,224,022	1,614,728
14	Public service enterprises	780,890	653,231	4,669,936	872,123	578,684
15	Cemeteries	23,516	153,945	9,558	25,695	—
16	Interest	165,479	22,351	25,729	78,443	60,507
17	NON-REVENUE					
18	Offsets to outlays	—	—	—	—	—
19	Municipal indebtedness					
20	Funded debt	425,000	—	456,000	600,000	1,615,000
21	All other	5,235,786	4,000,817	4,030,817	4,800,330	4,804,682
22	Refunds	351,708	254,615	107,805	321,571	176,459
23	Agency, trust, and investment	1,444,932	1,403,446	1,508,312	1,430,588	1,291,636
24	<b>TOTAL RECEIPTS</b>	<b>25,722,944</b>	<b>22,244,890</b>	<b>22,985,195</b>	<b>24,339,373</b>	<b>26,163,718</b>
25	Balance on hand	1,846,121	635,898	1,049,320	2,343,511	2,804,569
26	<b>TOTAL</b>	<b>\$27,569,065</b>	<b>\$22,880,788</b>	<b>\$24,034,515</b>	<b>\$26,682,884</b>	<b>\$28,968,287</b>
<b>PAYMENTS</b>						
27	Maintenance					
28	Departmental					
29	General government	\$498,931	\$562,916	\$469,915	\$701,959	\$787,508
30	Public safety	2,345,501	2,099,700	1,542,360	2,112,730	1,770,393
31	Health and sanitation	923,492	615,370	425,969	799,453	669,327
32	Highways	770,985	512,074	387,730	544,488	614,388
33	Public welfare	4,885,461	2,215,377	1,488,220	1,809,286	3,151,178
34	Veterans' services	285,816	154,963	227,833	215,551	205,569
35	Schools	3,637,303	5,525,501	5,117,583	5,507,387	6,232,643
36	Libraries	161,546	246,080	110,786	192,083	163,658
37	Recreation	210,443	160,612	158,308	176,304	260,416
38	Pensions	840,662	902,040	573,763	603,457	368,238
39	Unclassified	792,187	284,603	121,123	462,780	237,123
40	Public service enterprises					
41	Electric light	—	—	2,912,000	—	—
42	Water	605,778	220,509	443,710	318,872	243,511
43	All other	33,045	—	—	—	8,992
44	Cemeteries	83,414	121,305	26,848	74,549	—
45	Administration of trust funds	—	—	—	—	—
46	Interest	282,708	138,514	258,900	397,697	429,375
47	Outlays					
48	Departmental					
49	General government	11,373	2,045	2,640	4,886	1,960
50	Public safety	206,720	10,056	123,775	24,335	16,652
51	Health and sanitation	33,728	20,552	101,927	216,462	1,432,276
52	Highways	222,334	294,575	195,775	300,260	249,187
53	Public welfare	—	4,469	—	—	—
54	Veterans' services	—	—	—	—	—
55	Schools	309,755	48,048	98,487	70,275	5,491
56	Libraries	—	1,338	—	1,136	—
57	Recreation	154,146	40,979	384,682	1,268	3,025
58	Unclassified	10,407	—	—	33,787	32,852
59	Public service enterprises					
60	Electric light	—	—	392,356	—	—
61	Water	374,745	16,350	74,155	23,904	93,704
62	All other	85,218	—	—	—	108,952
63	Cemeteries	7,667	1,176	—	9,734	—
64	Municipal indebtedness					
65	Funded debt	877,000	316,000	874,500	1,258,000	1,155,000
66	All other	4,710,571	4,000,000	4,030,000	4,800,000	4,800,000
67	Refunds	351,708	254,615	107,805	321,571	176,459
68	Agency, trust, and investment	1,516,449	1,386,007	1,502,497	1,317,337	1,439,602
69	State and county assessments	615,735	1,796,400	241,914	1,232,591	635,904
70	<b>TOTAL PAYMENTS</b>	<b>25,844,828</b>	<b>21,952,174</b>	<b>22,395,561</b>	<b>23,532,142</b>	<b>25,293,383</b>
71	Balance on hand	1,724,237	928,614	1,638,954	3,150,742	3,674,904
72	<b>TOTAL</b>	<b>\$27,569,065</b>	<b>\$22,880,788</b>	<b>\$24,034,515</b>	<b>\$26,682,884</b>	<b>\$28,968,287</b>

## Graded According to Population of 1965 — Continued

	Malden 56,142	Holyoke 52,636	Everett 43,410	Haverhill 43,249	Fitchburg 43,087	Revere 42,394	Taunton 42,018
1							
2							
3							
4	\$9,411,602	\$8,900,239	\$8,536,285	\$7,087,684	\$6,400,174	\$7,026,070	\$3,879,411
5	1,147,487	1,421,390	1,413,943	944,420	1,000,278	834,089	824,885
6	77,598	80,105	62,960	66,525	51,515	81,901	52,414
7	22,304	15,088	6,398	3,097	9,239	8,892	3,273
8	1,916,360	2,716,230	1,493,521	2,137,753	2,412,907	1,290,725	1,150,618
9	5,869	998	26	9,775	70	16,200	648
10							
11	12,559	5,018	—	1,891	—	—	85
12	963,475	857,974	816,039	855,620	743,498	667,410	704,846
13	1,210,877	1,465,626	845,040	4,006,233	786,411	736,047	1,066,644
14	534,318	6,720,678	612,595	460,557	601,158	334,498	4,269,702
15	82,915	—	34,196	97	35,800	—	30,198
16	19,999	95,561	17,634	33,323	27,273	30,430	47,544
17							
18	—	—	—	—	—	—	—
19							
20	1,435,000	54,000	—	—	810,000	1,120,000	4,525,000
21	5,680,555	3,500,007	2,000,000	3,400,021	3,100,562	7,650,309	1,761,550
22	472,324	75,838	259,606	274,302	154,272	119,598	181,889
23	1,406,742	1,250,733	1,250,701	1,062,226	1,181,957	966,321	1,108,888
24	<b>24,399,984</b>	<b>27,159,485</b>	<b>17,348,944</b>	<b>20,343,524</b>	<b>17,315,114</b>	<b>20,882,490</b>	<b>19,607,595</b>
25	1,419,457	2,266,592	2,958,874	1,108,886	1,412,143	507,842	1,293,956
26	<b>\$25,819,441</b>	<b>\$29,426,077</b>	<b>\$20,307,818</b>	<b>\$21,452,410</b>	<b>\$18,727,257</b>	<b>\$21,390,332</b>	<b>\$20,901,551</b>
27							
28							
29	\$553,740	\$539,337	\$545,985	\$473,404	\$352,271	\$441,282	\$318,776
30	2,201,835	1,933,885	2,098,194	1,480,892	1,519,761	1,531,326	1,060,833
31	471,132	590,561	283,670	2,937,395	582,991	367,145	310,218
32	695,749	348,628	801,426	495,897	545,250	444,997	218,456
33	2,606,729	2,805,696	2,090,238	3,108,876	1,594,671	2,038,223	1,822,287
34	252,828	259,299	168,783	128,829	227,934	175,667	283,795
35	4,594,563	3,918,044	4,036,559	4,098,087	3,290,022	3,623,683	2,553,422
36	156,148	162,912	180,536	108,362	193,402	58,761	101,201
37	153,571	256,919	372,750	105,935	190,627	57,956	108,789
38	683,737	1,064,692	635,209	520,341	452,533	641,068	541,009
39	313,195	461,508	227,487	202,870	264,954	247,119	104,440
40							
41	—	4,986,472	—	—	—	—	2,950,802
42	187,201	486,578	295,697	334,393	376,673	144,214	269,080
43					44,286	—	1,703
44	100,479	—	101,586	780	89,713	—	56,546
45							
46	287,881	562,046	98,439	250,627	194,721	138,529	185,126
47							
48							
49	—	1,193	—	6,631	158,097	—	—
50	26,642	21,248	—	13,762	2,295	41,798	12,720
51	55,176	472,933	—	71,892	215,859	46,697	241,143
52	261,628	111,333	15,456	161,209	328,364	194,480	43,093
53	2,283	1,969	—	—	—	—	1,579
54							
55	276,319	310,395	676,201	56,223	210,701	273,576	622,276
56	—	5,000	—	—	364,691	—	—
57	23,750	8,057	—	6,311	22,508	67,106	7,696
58	560,698	—	—	81,350	—	150,643	—
59							
60	—	246,033	—	—	—	—	3,355,031
61	22,057	154,140	—	23,739	290,702	13,030	64,892
62					3,658	—	5,226
63	24,298	—	—	—	—	—	3,560
64							
65	960,000	1,713,000	335,000	609,000	631,500	730,000	436,000
66	6,611,000	3,500,000	2,000,000	3,900,000	3,202,000	6,750,000	1,850,000
67	472,324	75,838	259,606	274,302	154,272	119,598	181,889
68	1,399,583	1,246,171	1,188,625	963,611	1,180,946	931,942	1,046,716
69	1,487,838	406,757	1,743,302	339,729	364,054	643,818	358,263
70	<b>25,442,384</b>	<b>26,650,644</b>	<b>18,154,749</b>	<b>20,754,447</b>	<b>17,049,456</b>	<b>19,872,658</b>	<b>19,116,567</b>
71	377,057	2,775,433	2,153,069	697,963	1,677,801	1,517,674	1,784,984
72	<b>\$25,819,441</b>	<b>\$29,426,077</b>	<b>\$20,307,818</b>	<b>\$21,452,410</b>	<b>\$18,727,257</b>	<b>\$21,390,332</b>	<b>\$20,901,551</b>



TABLE I. — Summary of Financial Transactions. Cities

	POPULATION	Pesbody 41,781	Salem 40,112	Beverly 38,135	Woburn 35,149	Melrose 32,105
<b>RECEIPTS</b>						
1	<b>REVENUE</b>					
2	General					
3	Taxes					
4	Property and poll	\$5,725,253	\$7,225,701	\$6,327,192	\$5,697,343	\$5,191,810
5	Corporation and income	971,778	1,004,543	860,453	712,031	702,120
6	Licenses and permits	56,169	66,001	39,194	26,049	10,044
7	Fines and forfeits	2,234	7,626	2,158	1,020	3,182
8	Grants and gifts	1,416,135	1,237,639	1,090,980	992,441	574,960
9	All other	100	6,575	—	400	4,050
10	Commercial					
11	Special assessments	148	—	8,681	—	53,196
12	Privileges	833,298	676,763	676,919	727,663	642,661
13	Departmental	1,580,123	977,238	520,502	699,535	485,453
14	Public service enterprises	3,488,893	636,548	463,930	207,202	331,796
15	Cemeteries	23,856	27,823	19,978	24,262	28,315
16	Interest	233,213	11,125	33,886	76,335	43,786
17	<b>NON-REVENUE</b>					
18	Offsets to outlays	—	—	—	—	—
19	Municipal indebtedness					
20	Funded debt	—	135,000	300,000	250,000	725,000
21	All other	185,000	3,546,090	4,931,508	3,000,598	2,200,000
22	Refunds	198,549	151,491	185,477	141,266	54,007
23	Agency, trust, and investment	898,965	1,008,452	778,825	754,660	714,174
24	<b>TOTAL RECEIPTS</b>	<b>15,613,714</b>	<b>16,718,615</b>	<b>16,239,683</b>	<b>13,310,805</b>	<b>11,764,554</b>
25	Balance on hand	8,463,184	1,425,683	2,424,105	1,174,116	1,103,905
26	<b>TOTAL</b>	<b>\$24,076,898</b>	<b>\$18,144,298</b>	<b>\$18,663,788</b>	<b>\$14,484,921</b>	<b>\$12,868,459</b>
<b>PAYMENTS</b>						
27	Maintenance					
28	Departmental					
29	General government	\$307,525	\$429,094	\$301,185	\$307,134	\$237,946
30	Public safety	1,098,905	1,508,760	1,265,107	699,434	915,763
31	Health and sanitation	1,339,979	800,107	324,297	215,887	234,911
32	Highways	352,294	572,435	548,168	387,660	283,712
33	Public welfare	941,429	1,994,615	1,097,421	891,499	665,399
34	Veterans' services	144,230	154,616	344,974	66,235	57,830
35	Schools	3,545,775	3,012,468	3,490,521	3,696,968	3,378,030
36	Libraries	59,881	126,888	120,416	108,956	140,708
37	Recreation	91,193	435,064	110,856	60,600	199,011
38	Pensions	327,398	547,289	388,164	132,359	307,825
39	Unclassified	250,106	393,222	131,369	409,119	303,297
40	Public service enterprises					
41	Electric light	2,240,695	—	—	—	—
42	Water	250,352	484,690	240,488	154,759	87,457
43	All other	5,322	5,390	39,313	—	—
44	Cemeteries	66,489	128,318	76,503	58,220	88,683
45	Administration of trust funds	—	—	—	—	—
46	Interest	424,537	126,657	342,129	433,936	76,624
47	Outlays					
48	Departmental					
49	General government	87,073	—	—	1,198	—
50	Public safety	85,479	13,061	27,399	7,988	4,115
51	Health and sanitation	568,360	12,517	—	214,549	33,055
52	Highways	10,057	208,503	234,904	146,211	90,289
53	Public welfare	—	—	—	—	—
54	Veterans' services	—	—	—	—	—
55	Schools	4,832,612	—	1,903,074	293,450	1,256,439
56	Libraries	—	—	—	—	—
57	Recreation	—	47,948	—	—	17,975
58	Unclassified	—	—	—	—	87,006
59	Public service enterprises					
60	Electric light	321,620	—	—	—	—
61	Water	57,963	210,000	20,642	567,165	17,957
62	All other	—	—	—	—	—
63	Cemeteries	—	—	—	3,185	—
64	Municipal indebtedness					
65	Funded debt	1,250,500	473,000	921,000	870,000	175,000
66	All other	—	3,500,000	4,850,250	3,000,000	2,200,000
67	Refunds	198,549	151,491	185,477	141,266	54,007
68	Agency, trust, and investment	885,896	987,939	766,523	775,516	643,307
69	State and county assessments	316,976	381,475	303,155	420,821	692,916
70	<b>TOTAL PAYMENTS</b>	<b>20,061,195</b>	<b>16,705,547</b>	<b>18,033,335</b>	<b>14,064,115</b>	<b>12,249,262</b>
71	Balance on hand	4,015,703	1,438,751	630,453	420,806	619,197
72	<b>TOTAL</b>	<b>\$24,076,898</b>	<b>\$18,144,298</b>	<b>\$18,663,788</b>	<b>\$14,484,921</b>	<b>\$12,868,459</b>

## Graded According to Population of 1965 — Continued

	Leominster 29,727	Attleboro 28,690	Westfield 28,020	Chelsea 27,098	Northampton 27,062	Gloucester 26,744	Marlborough 23,591
1							
2							
3							
4	\$3,818,217	\$3,393,696	\$3,653,913	\$5,418,459	\$3,581,789	\$3,961,946	\$3,206,278
5	601,072	687,830	637,008	749,035	572,251	562,550	450,841
6	401,160	35,010	43,707	65,298	41,075	57,824	36,189
7	6,482	77,120	3,948	20,681	3,099	3,741	4,678
8	1,016,718	779,147	1,064,815	1,361,919	904,534	1,407,334	635,826
9	—	2,825	—	—	2,500	4,088	—
10							
11	11,172	14,910	19,684	—	3,108	11,428	—
12	617,045	594,374	637,224	439,946	499,692	475,873	462,938
13	572,679	516,992	563,168	1,206,673	596,055	941,583	467,772
14	516,381	503,986	3,077,115	470,646	168,022	348,331	317,257
15	11,000	—	—	40	12,341	6,740	5,133
16	102,888	25,300	19,247	9,545	28,608	44,416	20,937
17							
18	—	—	—	—	—	—	—
19							
20	2,084,000	—	118,400	765,000	—	2,220,000	1,600,000
21	882,428	7,700,009	609,847	5,081,738	1,000,000	1,505,811	2,150,142
22	113,841	51,163	112,042	98,358	87,191	102,540	73,186
23	814,128	481,238	821,079	696,371	581,639	575,511	477,506
24	<b>11,208,211</b>	<b>14,863,600</b>	<b>11,381,197</b>	<b>16,383,709</b>	<b>8,081,904</b>	<b>12,229,716</b>	<b>9,908,683</b>
25	2,838,200	1,146,042	1,786,222	758,546	1,130,102	1,585,062	499,982
26	<b>\$14,046,411</b>	<b>\$16,009,642</b>	<b>\$13,167,419</b>	<b>\$17,142,255</b>	<b>\$9,212,006</b>	<b>\$13,814,778</b>	<b>\$10,408,665</b>
27							
28							
29	\$186,694	\$276,679	\$203,274	\$458,443	\$225,437	\$325,368	\$218,988
30	806,540	859,940	718,715	1,368,144	713,901	887,432	522,675
31	230,170	187,033	182,644	240,261	166,758	161,511	52,275
32	346,418	285,837	259,018	365,139	347,662	546,586	456,238
33	737,449	904,571	582,204	2,640,008	758,776	2,139,085	667,750
34	120,192	85,663	65,416	250,445	86,783	125,965	70,808
35	2,436,843	2,964,620	3,240,869	2,304,382	2,792,879	2,650,487	1,984,091
36	74,347	79,053	78,043	70,536	104,714	57,032	57,940
37	42,235	92,689	55,477	129,732	44,618	93,562	44,462
38	200,753	172,690	311,862	591,840	230,531	289,645	175,265
39	113,936	129,449	138,296	117,131	120,684	56,922	15,350
40							
41	—	—	2,360,873	—	—	—	—
42	277,039	252,645	195,964	143,130	121,655	322,132	266,199
43	—	—	19,486	—	—	—	—
44	38,083	—	1,921	—	36,567	9,661	33,993
45	—	—	—	—	—	—	—
46	311,455	249,099	163,965	83,798	95,753	81,482	234,137
47							
48							
49	—	—	39,505	—	—	—	45,673
50	1,950	37,521	—	14,899	72,984	3,925	5,082
51	500,790	212,118	59,472	34,616	2,303	109,990	98,118
52	131,751	32,259	194,146	115,158	139,904	112,212	167,646
53	—	—	—	2,817	4,595	—	—
54	—	—	—	—	—	—	—
55	309,213	373,566	69,134	14,218	113,358	98,496	424,279
56	71,693	3,991	—	—	—	—	—
57	4,897	2,976	—	3,285	5,153	6,938	8,739
58	—	23,478	1,200	—	—	273,434	—
59							
60	—	—	—	—	—	—	—
61	1,356,976	68,527	73,060	—	32,706	194,337	112,030
62	—	—	—	—	—	—	—
63	18,916	—	—	—	—	—	2,800
64							
65	578,000	569,700	490,000	390,000	260,000	242,000	606,000
66	870,000	3,500,000	600,000	4,551,669	1,000,000	1,343,500	2,181,900
67	113,841	51,163	112,042	98,358	87,191	102,540	73,186
68	757,096	481,935	811,820	1,095,328	553,445	588,423	514,260
69	187,918	280,616	164,896	810,401	377,632	213,429	138,901
70	<b>10,825,195</b>	<b>12,177,818</b>	<b>11,193,302</b>	<b>15,893,738</b>	<b>8,495,989</b>	<b>11,036,094</b>	<b>9,178,785</b>
71	3,221,216	3,831,824	1,974,117	1,248,517	716,017	2,778,684	1,229,880
72	<b>\$14,046,411</b>	<b>\$16,009,642</b>	<b>\$13,167,419</b>	<b>\$17,142,255</b>	<b>\$9,212,006</b>	<b>\$13,814,778</b>	<b>\$10,408,665</b>

**TABLE I. — Summary of Financial Transactions**  
*Cities Graded According to Population of 1965 — Concluded*

POPULATION		Gardner 20,463	North Adams 19,805	Newburyport 14,732	Aggregate 39 Cities 2,835,457
<b>RECEIPTS</b>					
1	REVENUE				
2	General				
3	Taxes				
4	Property and poll	\$2,318,274	\$2,907,955	\$1,771,550	\$522,379,322
5	Corporation and income	415,154	527,277	299,979	70,494,544
6	Licenses and permits	20,861	34,691	25,839	5,893,111
7	Fines and forfeits	2,213	5,057	1,597	3,476,117
8	Grants and gifts	311,676	640,129	545,458	127,396,046
9	All other	—	134	—	695,107
10	Commercial				
11	Special assessments	18,655	8,436	—	1,554,857
12	Privileges	346,884	342,079	251,835	51,030,911
13	Departmental	279,148	520,994	713,878	120,996,358
14	Public service enterprises	208,546	133,246	247,901	55,689,102
15	Cemeteries	13,829	24,395	2,279	1,748,945
16	Interest	11,861	31,990	20,095	6,077,319
17	NON-REVENUE				
18	Offsets to outlays	—	—	—	—
19	Municipal indebtedness				
20	Funded debt	630,000	240,000	300,000	50,781,400
21	All other	700,214	1,879,073	655,371	249,345,866
22	Refunds	103,719	49,279	37,465	15,024,862
23	Agency, trust, and investment	424,725	511,587	246,459	118,636,496
24	<b>TOTAL RECEIPTS</b>	<b>5,805,759</b>	<b>7,856,322</b>	<b>5,119,706</b>	<b>1,401,220,363</b>
25	Balance on hand	751,082	1,557,008	548,638	143,651,387
26	<b>TOTAL</b>	<b>\$6,556,841</b>	<b>\$9,413,330</b>	<b>\$5,668,344</b>	<b>\$1,544,871,750</b>
<b>PAYMENTS</b>					
27	Maintenance				
28	Departmental				
29	General government	\$148,863	\$237,767	\$105,940	\$26,560,130
30	Public safety	494,592	464,251	351,763	114,167,622
31	Health and sanitation	140,393	118,127	142,443	73,995,382
32	Highways	248,371	504,152	175,938	30,984,515
33	Public welfare	444,391	981,630	778,639	177,706,114
34	Veterans' services	95,152	150,085	92,021	14,469,504
35	Schools	1,202,425	1,767,350	1,456,039	245,543,996
36	Libraries	53,390	64,326	51,639	11,401,357
37	Recreation	127,470	55,983	50,556	12,201,362
38	Pensions	145,322	107,054	97,147	49,838,011
39	Unclassified	104,496	70,169	55,787	23,342,701
40	Public service enterprises				
41	Electric light	—	—	—	15,450,842
42	Water	139,356	70,068	171,988	17,479,271
43	All other	4,997	125,719	—	1,475,785
44	Cemeteries	32,952	51,593	8,425	2,916,771
45	Administration of trust funds				
46	Interest	44,981	109,872	58,408	17,410,924
47	Outlays				
48	Departmental				
49	General government	2,665	3,418	—	6,583,179
50	Public safety	—	8,217	3,411	2,139,868
51	Health and sanitation	255,237	90,063	70,253	14,489,457
52	Highways	179,458	12,754	34,000	15,979,035
53	Public welfare	—	4,657	—	45,968
54	Veterans' services	—	—	—	—
55	Schools	5,156	1,126,403	140,953	27,526,632
56	Libraries	—	—	—	821,443
57	Recreation	12,070	4,170	—	1,683,365
58	Unclassified	—	—	—	4,647,690
59	Public service enterprises				
60	Electric light	—	—	—	4,315,040
61	Water	238,864	51,739	37,545	9,709,343
62	All other	—	—	—	461,389
63	Cemeteries	4,254	—	—	448,276
64	Municipal indebtedness				
65	Funded debt	169,000	274,000	208,000	56,699,309
66	All other	700,000	1,395,587	600,000	232,440,124
67	Refunds	103,719	49,279	37,465	15,024,862
68	Agency, trust, and investment	422,639	519,851	246,461	104,732,499
69	State and county assessments	149,308	155,976	93,079	58,480,375
70	<b>TOTAL PAYMENTS</b>	<b>5,669,523</b>	<b>8,574,260</b>	<b>5,067,900</b>	<b>1,391,172,141</b>
71	Balance on hand	887,318	839,070	600,444	153,699,609
72	<b>TOTAL</b>	<b>\$6,556,841</b>	<b>\$9,413,330</b>	<b>\$5,668,344</b>	<b>\$1,544,871,750</b>



TABLE II. — *Debt Transactions for 1965*

ISSUED				
CITIES	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans
1. BOSTON . . . . .	\$12,400,000	—	—	\$50,000,000
2. WORCESTER . . . . .	500,000	\$750,000	\$550,000	13,000,000
3. SPRINGFIELD . . . . .	1,750,000	—	800,000	13,250,000
4. NEW BEDFORD . . . . .	1,196,000	75,000	—	3,000,000
5. FALL RIVER . . . . .	—	—	—	6,500,000
6. CAMBRIDGE . . . . .	—	—	—	6,500,000
7. LYNN . . . . .	915,000	—	300,000	11,000,000
8. LYNN . . . . .	900,000	—	—	8,000,000
9. QUINCY . . . . .	5,150,000	—	50,000	7,500,000
10. LOWELL . . . . .	1,883,000	100,000	300,000	10,750,000
11. SOMERVILLE . . . . .	—	—	—	11,500,000
12. BROCKTON . . . . .	4,080,000	675,000	1,625,000	6,250,000
13. LAWRENCE . . . . .	425,000	—	—	5,000,000
14. MEDFORD . . . . .	—	—	—	4,000,000
15. CHICOPEE . . . . .	456,000	—	30,000	4,000,000
16. WALTHAM . . . . .	600,000	—	—	4,800,000
17. PITTSFIELD . . . . .	1,615,000	—	—	4,800,000
18. MALDEN . . . . .	1,435,000	—	115,000	5,500,000
19. HOLYOKE . . . . .	54,000	—	—	3,500,000
20. EVERETT . . . . .	—	—	—	2,000,000
21. HAVERHILL . . . . .	—	—	—	3,400,000
22. FITCHBURG . . . . .	590,000	220,000	—	3,100,000
23. REVERE . . . . .	1,120,000	—	950,000	4,500,000
24. TAUNTON . . . . .	1,625,000	2,900,000	—	1,750,000
25. PEABODY . . . . .	—	—	185,000	—
26. SALEM . . . . .	135,000	—	—	3,500,000
27. BEVERLY . . . . .	300,000	—	80,000	4,800,000
28. WOBURN . . . . .	250,000	—	—	3,000,000
29. MELROSE . . . . .	725,000	—	—	2,200,000
30. LEOMINSTER . . . . .	1,884,000	200,000	70,000	800,000
31. ATTLEBORO . . . . .	—	—	—	4,700,000
32. WESTFIELD . . . . .	118,400	—	—	600,000
33. CHELSEA . . . . .	765,000	—	265,000	4,500,000
34. NORTHAMPTON . . . . .	—	—	—	1,000,000
35. GLOUCESTER . . . . .	2,120,000	100,000	200,000	1,300,000
36. MARLBOROUGH . . . . .	1,488,000	112,000	145,000	2,000,000
37. GARDNER . . . . .	—	630,000	—	700,000
38. NORTH ADAMS . . . . .	115,000	125,000	—	1,700,000
39. NEWBURYPORT . . . . .	300,000	—	—	600,000
<b>39 Cities . . . . .</b>	<b>\$44,894,400</b>	<b>\$5,887,000</b>	<b>\$5,665,000</b>	<b>\$225,000,000</b>



## Classified by Character of Obligation

PAID					
Anticipation Reimburse- ment and Grant Loans	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	Anticipation Reimburse- ment and Grant Loans
1. —	\$11,100,000	\$10,170,000	—	\$50,000,000	—
2. —	3,289,000	520,000	\$1,300,000	13,000,000	—
3. —	2,635,000	739,000	500,000	13,250,000	\$116,980
4. —	1,462,000	262,000	—	3,000,000	—
5. —	406,555	102,445	—	6,500,000	—
6. —	538,000	40,000	—	6,500,000	—
7. —	1,380,000	10,000	300,000	9,500,000	—
8. —	1,623,000	70,000	—	8,000,000	—
9. —	1,098,000	15,000	50,000	7,500,000	—
10. \$125,300	1,026,000	212,000	300,000	10,000,000	133,846
11. —	858,109	10,000	—	9,750,000	—
12. —	1,275,000	487,000	1,525,000	6,250,000	—
13. —	742,000	135,000	—	4,500,000	—
14. —	316,000	—	—	4,000,000	—
15. —	691,000	183,500	30,000	4,000,000	—
16. —	1,176,000	82,000	—	4,800,000	—
17. —	890,000	265,000	—	4,800,000	—
18. 63,900	950,000	10,000	711,000	5,900,000	—
19. —	1,079,000	634,000	—	3,500,000	—
20. —	335,000	—	—	2,000,000	—
21. —	559,000	50,000	—	3,900,000	—
22. —	436,500	195,000	—	3,100,000	102,000
23. —	700,000	30,000	350,000	4,200,000	—
24. —	146,000	290,000	100,000	1,750,000	—
25. —	998,000	252,500	—	—	—
26. 46,050	318,000	155,000	—	3,500,000	—
27. 50,250	781,000	140,000	—	4,800,000	50,250
28. —	760,000	110,000	—	3,000,000	—
29. —	175,000	—	—	2,200,000	—
30. —	380,000	198,000	70,000	800,000	—
31. —	411,000	158,700	—	500,000	—
32. 9,682	422,000	68,000	—	600,000	9,682
33. —	390,000	—	265,000	4,000,000	—
34. —	245,000	15,000	—	1,000,000	—
35. —	174,000	68,000	—	1,300,000	43,500
36. —	483,000	123,000	145,000	2,000,000	36,900
37. —	151,000	18,000	—	700,000	—
38. 128,437	233,000	41,000	—	1,300,000	45,000
39. 55,000	175,000	33,000	—	600,000	—
<b>\$478,619</b>	<b>\$40,807,164</b>	<b>\$15,892,145</b>	<b>\$5,646,000</b>	<b>\$216,000,000</b>	<b>\$538,158</b>



PART II

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TOWNS OVER 10,000 POPULATION

TABLE I. — *Summary of Financial Transactions. Towns*

	POPULATION	Brookline 53,608	Arlington 52,482	Frammingham 52,369	Weymouth 50,468	Watertown 40,115
<b>RECEIPTS</b>						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll	\$12,960,702	\$8,693,591	\$10,983,212	\$9,126,297	\$6,928,846
5	Corporation and income	1,540,120	1,089,906	1,228,981	1,373,196	928,154
6	Licenses and permits	66,573	10,289	93,297	44,739	48,539
7	Fines and forfeits	127,108	5,324	6,207	2,607	21,748
8	Grants and gifts	1,596,482	1,041,231	1,438,741	1,370,110	842,672
9	All other	3,210	5,109	—	40	776
10	Commercial					
11	Special assessments	21,586	61,262	8,900	182,750	13,725
12	Privileges	1,525,168	1,100,821	1,342,962	947,887	823,554
13	Departmental	1,201,227	865,340	1,389,000	1,137,414	712,875
14	Public service enterprises	735,660	550,121	766,190	562,332	454,199
15	Cemeteries	24,303	63,618	35,810	—	18,021
16	Interest	63,227	35,719	18,659	80,860	6,661
17	NON-REVENUE					
18	Offsets to outlays	—	—	—	—	—
19	Municipal indebtedness					
20	Funded debt	1,435,000	—	1,620,000	330,000	—
21	All other	2,750,819	3,000,000	4,008,477	51,419	2,600,002
22	Refunds	153,185	139,017	126,705	181,469	185,695
23	Agency, trust, and investment	273,006	1,052,385	1,538,369	1,024,798	877,175
24	<b>TOTAL RECEIPTS</b>	<b>24,477,376</b>	<b>17,713,733</b>	<b>24,605,510</b>	<b>16,415,918</b>	<b>14,462,642</b>
25	Balance on hand	4,008,940	2,249,554	2,623,080	4,139,723	983,162
26	<b>TOTAL</b>	<b>\$28,486,316</b>	<b>\$19,963,287</b>	<b>\$27,228,590</b>	<b>\$20,555,641</b>	<b>\$15,445,804</b>
<b>PAYMENTS</b>						
27	Maintenance					
28	Departmental					
29	General government	\$847,856	\$631,138	\$463,975	\$410,255	\$329,815
30	Public safety	3,030,486	1,554,585	1,736,489	1,457,692	1,563,492
31	Health and sanitation	862,808	467,490	632,946	400,408	452,153
32	Highways	970,435	713,405	531,903	583,843	602,906
33	Public welfare	1,871,679	1,122,178	1,075,282	1,326,588	1,172,433
34	Veterans' services	230,502	104,181	91,948	205,396	122,250
35	Schools	5,195,648	4,915,603	7,185,139	5,772,165	3,308,928
36	Libraries	550,976	345,098	266,251	205,953	225,531
37	Recreation	885,389	192,975	221,447	140,824	156,867
38	Pensions	1,041,745	413,843	311,602	285,414	515,187
39	Unclassified	215,794	222,114	249,158	227,499	193,639
40	Public service enterprises					
41	Electric light	—	—	—	—	—
42	Water	327,207	218,549	407,398	192,419	170,149
43	All other	—	—	—	—	—
44	Cemeteries	73,756	79,494	40,422	—	35,922
45	Administration of trust funds	—	—	—	—	—
46	Interest	170,895	119,506	475,626	393,788	107,260
47	Outlays					
48	Departmental					
49	General government	443,556	9,366	88,517	31,826	1,924
50	Public safety	195,527	82,649	89,106	23,148	42,739
51	Health and sanitation	—	—	153,238	1,245,776	234,042
52	Highways	896,523	456,342	527,429	379,899	178,658
53	Public welfare	—	—	—	6,793	—
54	Veterans' services	—	—	—	—	—
55	Schools	930,535	313,905	860,860	471,753	12,724
56	Libraries	12,607	1,431	7,985	412,760	—
57	Recreation	118,684	4,000	64,938	12,872	20,277
58	Unclassified	48,487	—	—	—	—
59	Public service enterprises					
60	Electric light	—	—	—	—	—
61	Water	—	29,627	47,615	466,402	35,926
62	All other	—	—	—	—	—
63	Cemeteries	—	6,857	—	—	—
64	Municipal indebtedness					
65	Funded debt	622,000	415,000	1,399,000	1,194,000	445,000
66	All other	2,723,149	3,000,000	4,000,000	—	2,600,000
67	Refunds	153,185	139,017	126,705	181,469	185,695
68	Agency, trust, and investment	178,370	1,050,961	1,497,437	1,024,360	901,459
69	State and county assessments	1,856,540	847,786	451,698	682,874	1,068,150
70	<b>TOTAL PAYMENTS</b>	<b>24,454,339</b>	<b>17,457,100</b>	<b>23,004,114</b>	<b>17,736,176</b>	<b>14,683,126</b>
71	Balance on hand	4,031,977	2,506,187	4,224,476	2,819,465	762,678
72	<b>TOTAL</b>	<b>\$28,486,316</b>	<b>\$19,963,287</b>	<b>\$27,228,590</b>	<b>\$20,555,641</b>	<b>\$15,445,804</b>

	Braintree 33,954	Methuen 32,466	Lexington 31,388	Natick 30,365	Needham 29,303	Norwood 28,978	Belmont 28,794
1							
2							
3							
4	\$6,119,119	\$3,208,948	\$7,785,557	\$5,953,524	\$6,382,716	\$4,506,053	\$4,816,948
5	793,484	673,980	674,589	746,324	774,947	712,537	710,533
6	35,141	37,172	10,380	25,715	16,727	36,445	8,309
7	1,358	1,325	3,446	3,886	1,160	3,572	6,897
8	696,669	695,348	662,765	724,968	434,954	670,535	564,810
9	15,662	452	—	—	455	1,650	—
10							
11	123,873	13,865	152,214	43,464	122,817	22,762	15,550
12	789,635	572,002	774,378	771,870	880,038	664,878	758,793
13	754,468	635,695	758,232	2,047,532	1,418,025	336,444	274,403
14	3,612,979	391,646	484,064	292,738	387,266	2,405,772	1,916,714
15	1,247	19,432	24,561	—	—	44,734	30,621
16	120,528	13,444	56,568	85,825	29,980	69,168	64,729
17							
18	—	—	—	—	—	—	—
19							
20	355,000	—	1,710,000	2,670,000	4,050,000	559,300	—
21	1,901,017	900,000	2,205,773	3,362,683	2,348,499	185	—
22	305,261	67,780	97,196	67,128	91,100	81,815	82,224
23	988,773	543,959	974,928	1,262,797	939,371	963,334	8,240,957
24	<b>16,614,214</b>	<b>7,775,048</b>	<b>16,374,651</b>	<b>18,058,454</b>	<b>17,878,055</b>	<b>11,079,184</b>	<b>17,491,488</b>
25	2,755,986	1,331,910	2,934,365	2,646,018	1,421,545	2,352,088	3,875,573
26	<b>\$19,370,200</b>	<b>\$9,106,958</b>	<b>\$19,309,016</b>	<b>\$20,704,472</b>	<b>\$19,299,600</b>	<b>\$13,431,272</b>	<b>\$21,367,061</b>
27							
28							
29	\$196,046	\$175,422	\$708,395	\$262,201	\$364,728	\$401,366	\$268,392
30	982,599	748,458	718,587	1,047,314	1,031,101	723,333	963,184
31	299,149	254,455	193,273	1,718,041	1,283,084	189,064	356,576
32	267,668	351,868	155,614	314,781	357,960	228,809	433,090
33	590,343	1,042,195	285,935	516,757	322,757	515,755	432,239
34	154,763	79,672	14,467	83,634	52,448	47,531	19,745
35	4,348,633	2,179,561	5,832,387	4,252,125	4,211,393	2,912,047	2,947,587
36	108,053	—	196,081	115,663	168,074	94,390	155,222
37	163,537	42,207	54,948	97,451	118,484	96,001	90,435
38	292,731	127,001	75,980	155,172	158,646	202,737	256,248
39	155,091	70,643	118,637	227,220	211,191	173,141	37,130
40							
41	2,097,213	—	—	—	—	1,439,501	1,296,422
42	416,581	238,217	10,681	156,544	182,676	75,913	183,798
43							
44	4,616	38,085	45,147	—	—	74,993	58,921
45							
46	314,895	101,671	347,023	178,281	195,088	96,200	35,400
47							
48							
49	—	—	7,768	—	38,831	8,326	—
50	—	3,984	19,028	60,631	50,331	49,263	—
51	912,722	101,589	573,850	383,621	503,162	55,311	199,812
52	68,493	138,075	660,179	28,475	62,677	22,179	119,300
53	—	2,790	—	—	—	—	—
54	—	—	—	—	—	—	—
55	84,257	168,556	1,558,944	2,824,574	339,361	639,516	187,719
56	—	2,522	2,522	191,513	1,663	432,417	325,080
57	69,334	20,887	168,158	13,229	57,965	14,438	—
58	—	—	54,722	2,962	142,329	46,594	47,000
59							
60	—	—	—	—	—	462,486	—
61	113,666	185,571	7,756	86,806	78,436	49,926	—
62	—	—	—	—	—	—	—
63	—	41,760	—	—	—	7,291	—
64							
65	1,051,000	249,000	978,000	640,700	644,000	465,000	430,000
66	1,900,000	900,000	2,000,000	3,391,100	2,335,000	—	—
67	305,261	67,780	97,196	67,128	91,100	81,815	82,224
68	974,908	607,865	898,205	935,112	1,009,162	739,498	8,249,783
69	366,125	179,076	482,494	306,745	479,427	520,455	841,321
70	<b>16,237,684</b>	<b>8,116,388</b>	<b>16,265,977</b>	<b>18,057,780</b>	<b>14,491,074</b>	<b>10,865,296</b>	<b>18,016,628</b>
71	3,132,516	990,570	3,043,039	2,646,692	4,808,526	2,565,976	3,350,433
72	<b>\$19,370,200</b>	<b>\$9,106,958</b>	<b>\$19,309,016</b>	<b>\$20,704,472</b>	<b>\$19,299,600</b>	<b>\$13,431,272</b>	<b>\$21,367,061</b>



TABLE I. — Summary of Financial Transactions. Towns

POPULATION		Milton 27,708	Dedham 26,618	Wellesley 26,297	West Springfield 26,070	Wakefield 25,571
<b>RECEIPTS</b>						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll	\$4,442,148	\$4,372,861	\$6,268,185	\$4,661,186	\$3,589,961
5	Corporation and income	692,953	634,984	803,250	763,841	558,158
6	Licenses and permits	19,000	45,242	12,587	37,318	12,459
7	Fines and forfeits	959	7,195	14,758	5,754	6,537
8	Grants and gifts	423,814	457,036	425,681	591,492	574,693
9	All other	1,365	104	—	799	2,467
10	Commercial					
11	Special assessments	30,501	72,046	26,938	6,742	97,629
12	Privileges	787,745	662,997	849,331	581,474	547,681
13	Departmental	285,808	361,318	584,571	395,775	359,955
14	Public service enterprises	354,756	—	2,301,930	347,978	2,416,543
15	Cemeteries	65,549	14,005	—	—	17,625
16	Interest	24,314	30,564	32,636	101,491	43,554
17	NON-REVENUE					
18	Offsets to outlays	—	—	—	—	—
19	Municipal indebtedness					
20	Funded debt	—	205,000	—	—	600,000
21	All other	1,200,000	1,000,955	1,200,000	2,200,001	1,403,794
22	Refunds	91,850	73,253	112,720	111,691	242,100
23	Agency, trust, and investment	635,102	1,214,196	1,003,251	1,042,872	785,601
24	<b>TOTAL RECEIPTS</b>	<b>9,055,864</b>	<b>9,151,756</b>	<b>13,635,838</b>	<b>10,848,414</b>	<b>11,258,757</b>
25	Balance on hand	1,270,004	1,412,662	2,283,614	3,903,365	1,614,413
26	<b>TOTAL</b>	<b>\$10,325,868</b>	<b>\$10,564,418</b>	<b>\$15,919,452</b>	<b>\$14,751,779</b>	<b>\$12,873,170</b>
<b>PAYMENTS</b>						
27	Maintenance					
28	Departmental					
29	General government	\$217,481	\$187,639	\$331,990	\$192,817	\$324,455
30	Public safety	1,007,974	818,550	900,690	925,801	611,374
31	Health and sanitation	277,720	207,071	309,510	180,681	112,841
32	Highways	274,783	318,729	444,002	432,824	285,926
33	Public welfare	348,207	622,926	312,336	472,237	543,635
34	Veterans' services	43,287	45,915	41,177	112,172	53,020
35	Schools	2,550,474	2,706,704	4,308,973	2,909,536	2,549,342
36	Libraries	175,114	96,443	168,097	59,836	112,585
37	Recreation	52,235	51,835	242,416	70,991	24,195
38	Pensions	307,703	128,776	287,187	201,448	179,264
39	Unclassified	139,090	68,785	37,055	90,679	114,476
40	Public service enterprises					
41	Electric light	—	—	1,479,611	—	1,548,462
42	Water	187,200	—	164,726	189,014	169,830
43	All other	—	—	—	—	—
44	Cemeteries	102,476	48,202	—	75	51,111
45	Administration of trust funds					
46	Interest	75,878	153,863	119,258	186,993	124,992
47	Outlays					
48	Departmental					
49	General government	—	2,375	—	4,529	18,099
50	Public safety	45,602	7,964	42,629	19,976	20,670
51	Health and sanitation	26,475	135,279	72,860	141,014	272,316
52	Highways	107,069	106,498	356,831	181,527	179,069
53	Public welfare	—	—	—	—	—
54	Veterans' services	—	—	—	—	—
55	Schools	102,559	211,142	179,221	1,806,824	276,119
56	Libraries	—	—	—	3,262	—
57	Recreation	13,636	13,286	36,700	53,150	22,809
58	Unclassified	—	—	—	—	—
59	Public service enterprises					
60	Electric light	—	—	275,004	—	210,473
61	Water	89,821	—	74,150	68,793	66,499
62	All other	—	—	—	—	—
63	Cemeteries	14,540	1,516	—	—	1,971
64	Municipal indebtedness					
65	Funded debt	247,695	491,000	552,000	615,000	415,000
66	All other	1,200,000	1,000,000	1,200,000	2,222,702	1,434,500
67	Refunds	91,850	73,253	112,720	111,691	242,100
68	Agency, trust, and investment	633,738	1,035,418	1,025,921	1,031,354	753,785
69	State and county assessments	760,483	344,209	416,526	222,412	445,737
70	<b>TOTAL PAYMENTS</b>	<b>9,093,090</b>	<b>8,877,378</b>	<b>13,491,590</b>	<b>12,507,338</b>	<b>11,164,655</b>
71	Balance on hand	1,232,778	1,687,040	2,427,862	2,244,441	1,708,515
72	<b>TOTAL</b>	<b>\$10,325,868</b>	<b>\$10,564,418</b>	<b>\$15,919,452</b>	<b>\$14,751,779</b>	<b>\$12,873,170</b>

## Graded According to Population of 1965 — Continued

	Danvers 24,764	BillERICA 23,633	Seugus 23,429	Cheimsford 23,040	Randoiph 21,726	Winchester 21,634	Reading 21,188
1							
2							
3							
4	\$3,758,221	\$3,240,615	\$3,471,250	\$3,052,243	\$3,654,940	\$5,108,133	\$3,356,137
5	494,395	437,857	470,257	430,402	466,377	562,195	468,943
6	42,077	34,034	37,142	38,125	23,451	21,957	4,723
7	989	907	3,199	307	656	1,893	187
8	500,198	658,339	744,910	766,845	498,364	256,725	392,637
9	59	—	25	—	1,028	—	796
10							
11	25,615	6,320	39,508	—	36,670	44,002	90,587
12	488,640	393,577	505,685	535,705	474,702	593,585	434,187
13	1,500,421	482,119	359,389	365,541	370,584	317,279	486,468
14	2,201,068	210,268	208,680	—	191,931	296,946	3,921,700
15	—	11,665	24,633	12,326	—	32,412	22,362
16	23,038	30,649	47,463	49,120	55,531	28,352	39,462
17							
18	—	—	—	—	—	—	—
19							
20	960,000	1,885,000	3,272,000	12,700	152,000	440,000	74,000
21	1,139,965	1,833,016	1,304,222	1,035,800	1,000,140	1,100,488	1,500,000
22	261,610	84,390	81,061	87,952	64,115	73,840	73,655
23	613,159	512,126	503,740	475,497	626,277	980,042	611,459
24	<b>12,009,455</b>	<b>9,820,882</b>	<b>11,073,164</b>	<b>6,862,563</b>	<b>7,616,766</b>	<b>9,857,849</b>	<b>11,477,303</b>
25	1,353,811	1,603,384	1,532,404	2,529,038	2,605,182	1,299,534	1,553,444
26	<b>\$13,363,266</b>	<b>\$11,424,266</b>	<b>\$12,605,568</b>	<b>\$9,391,601</b>	<b>\$10,221,948</b>	<b>\$11,157,383</b>	<b>\$13,030,747</b>
27							
28							
29	\$252,400	\$143,729	\$237,934	\$122,463	\$209,251	\$223,164	\$197,484
30	491,136	562,389	557,306	469,381	464,744	700,532	613,879
31	1,280,339	75,762	167,706	69,423	221,045	215,834	195,371
32	223,696	258,446	231,367	372,094	260,696	427,216	393,629
33	419,661	436,817	377,781	381,281	378,734	236,561	276,471
34	65,947	73,143	57,499	19,918	137,377	19,636	71,433
35	2,545,499	2,589,650	2,557,955	2,673,479	2,505,177	2,968,831	2,339,797
36	73,188	15,811	46,645	60,331	44,275	132,376	83,236
37	73,916	26,948	24,503	26,546	8,947	116,214	61,469
38	93,692	55,585	153,561	52,098	73,612	210,673	192,812
39	53,306	68,672	184,382	74,734	97,653	100,949	141,243
40							
41	1,404,057	—	—	—	—	—	2,890,260
42	259,339	173,736	85,726	—	143,697	156,071	225,409
43	—	—	—	—	—	—	—
44	—	17,777	38,820	22,276	—	55,440	40,214
45	—	—	—	—	—	—	—
46	153,717	139,914	158,029	189,026	268,695	91,489	140,898
47							
48							
49	19,835	—	11,516	—	—	40,560	—
50	9,780	39,795	54,925	137,572	25,510	31,688	—
51	324,839	11,646	393,741	—	122,132	258,818	174,355
52	119,057	139,112	122,439	69,845	155,800	70,370	75,312
53	—	—	—	—	—	1,142	—
54	—	—	—	—	—	—	—
55	573,956	846,025	2,419,062	1,291,453	1,189,766	149,667	14,398
56	—	—	2,555	37,562	83,839	231,289	—
57	4,191	1,499	25,817	31,977	—	10,489	—
58	—	—	—	—	—	—	—
59							
60	78,194	—	—	—	—	—	190,174
61	97,369	133,670	40,570	—	46,544	62,518	156,595
62	—	—	—	—	—	—	—
63	—	2,652	8,027	13,145	—	11,524	15,193
64							
65	641,000	474,000	398,000	441,000	612,000	315,000	397,000
66	1,166,000	1,800,000	1,328,500	1,003,000	1,000,000	1,100,000	1,500,000
67	261,610	84,390	81,061	87,952	64,115	73,840	73,655
68	606,193	520,488	496,263	435,064	638,076	1,156,115	620,158
69	179,014	96,213	285,923	99,956	154,743	584,364	196,645
70	<b>11,470,931</b>	<b>8,787,869</b>	<b>10,547,613</b>	<b>8,181,576</b>	<b>8,906,428</b>	<b>9,752,370</b>	<b>11,277,090</b>
71	1,892,335	2,636,397	2,057,955	1,210,025	1,315,520	1,405,013	1,753,657
72	<b>\$13,363,266</b>	<b>\$11,424,266</b>	<b>\$12,605,568</b>	<b>\$9,391,601</b>	<b>\$10,221,948</b>	<b>\$11,157,383</b>	<b>\$13,030,747</b>

TABLE I. — *Summary of Financial Transactions.* Towns

	POPULATION	Marblehead 20,942	Andover 20,551	Winthrop 20,398	Stoneham 20,109	Stoughton 19,686
<b>RECEIPTS</b>						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll	\$3,722,301	\$3,602,745	\$2,714,881	\$3,011,252	\$2,989,216
5	Corporation and income	495,265	541,754	408,595	426,620	391,256
6	Licenses and permits	23,242	28,227	12,828	13,060	29,931
7	Fines and forfeits	1,138	1,219	528	1,238	1,170
8	Grants and gifts	286,457	392,740	547,362	324,725	550,347
9	All other	—	—	—	355	548
10	Commercial					
11	Special assessments	37,661	105,725	1,859	47,962	31,619
12	Privileges	576,086	520,185	351,684	408,489	337,182
13	Departmental	741,726	294,370	347,517	267,063	355,599
14	Public service enterprises	1,352,930	222,652	191,131	224,536	162,992
15	Cemeteries	32,050	13,408	27,471	13,591	—
16	Interest	25,554	30,103	7,935	11,395	37,650
17	NON-REVENUE					
18	Offsets to outlays	—	—	—	—	—
19	Municipal indebtedness					
20	Funded debt	1,945,000	—	—	205,000	695,000
21	All other	751,945	1,000,000	1,800,010	1,500,744	1,029,206
22	Refunds	48,604	49,926	82,129	69,489	30,573
23	Agency, trust, and investment	695,015	499,367	375,477	451,213	432,016
24	<b>TOTAL RECEIPTS</b>	<b>10,734,974</b>	<b>7,302,821</b>	<b>6,869,407</b>	<b>6,976,732</b>	<b>7,074,305</b>
25	Balance on hand	1,250,045	1,411,180	2,712,004	763,239	2,094,523
26	<b>TOTAL</b>	<b>\$11,985,019</b>	<b>\$8,714,001</b>	<b>\$9,581,411</b>	<b>\$7,739,971</b>	<b>\$9,168,828</b>
<b>PAYMENTS</b>						
27	Maintenance					
28	Departmental					
29	General government	\$287,156	\$222,162	\$134,492	\$174,456	\$182,113
30	Public safety	639,552	612,725	526,008	544,886	367,631
31	Health and sanitation	731,389	84,937	108,042	144,136	71,202
32	Highways	209,185	270,079	213,643	239,193	60,247
33	Public welfare	373,419	233,614	726,294	382,124	438,766
34	Veterans' services	30,169	40,366	49,896	53,100	43,869
35	Schools	2,159,018	2,442,764	1,602,179	1,926,556	2,282,823
36	Libraries	91,353	119,977	41,893	85,401	47,310
37	Recreation	67,871	63,084	51,680	48,919	12,762
38	Pensions	95,700	96,258	175,734	131,443	69,984
39	Unclassified	13,706	112,614	82,709	119,366	283,547
40	Public service enterprises					
41	Electric light	430,716	—	—	—	—
42	Water	118,524	145,154	92,664	64,361	82,026
43	All other	—	—	—	—	—
44	Cemeteries	74,139	35,392	53,193	30,374	150
45	Administration of trust funds	—	—	—	—	—
46	Interest	104,212	103,759	112,479	70,356	195,913
47	Outlays					
48	Departmental					
49	General government	—	8,089	—	—	—
50	Public safety	5,224	3,126	64,904	17,002	9,256
51	Health and sanitation	294,806	10,247	6,390	102,760	125,663
52	Highways	108,864	95,665	114,822	83,749	15,719
53	Public welfare	—	—	—	—	—
54	Veterans' services	—	—	—	—	—
55	Schools	87,007	207,889	1,766,496	226,334	1,220,392
56	Libraries	—	93,791	6,517	3,116	—
57	Recreation	94,185	5,504	8,529	4,787	4,016
58	Unclassified	54,457	3,712	6,629	29,035	14,467
59	Public service enterprises					
60	Electric light	157,208	—	—	—	—
61	Water	89,687	76,014	7,174	53,384	71,413
62	All other	—	—	—	—	—
63	Cemeteries	2,528	4,851	—	—	—
64	Municipal indebtedness					
65	Funded debt	564,000	340,000	173,967	310,000	481,000
66	All other	750,000	500,000	1,800,000	1,100,000	900,000
67	Refunds	48,604	49,926	82,129	69,489	30,573
68	Agency, trust, and investment	798,323	501,372	363,302	452,163	446,592
69	State and county assessments	271,652	155,098	261,642	380,469	105,312
70	<b>TOTAL PAYMENTS</b>	<b>8,752,654</b>	<b>6,633,169</b>	<b>8,633,407</b>	<b>6,846,959</b>	<b>7,562,746</b>
71	Balance on hand	3,232,365	2,075,832	948,004	893,012	1,606,082
72	<b>TOTAL</b>	<b>\$11,985,019</b>	<b>\$8,714,001</b>	<b>\$9,581,411</b>	<b>\$7,739,971</b>	<b>\$9,168,828</b>

## Graded According to Population of 1965 — Continued

	Burlington 19,473	Southbridge 19,384	Greenfield 18,265	Tewksbury 18,079	Shrewsbury 18,003	Hingham 17,576	Agawam 17,484
1							
2							
3							
4	\$3,198,264	\$1,820,263	\$2,750,881	\$2,325,280	\$2,533,647	\$3,985,587	\$2,622,978
5	369,203	368,817	476,383	350,609	381,156	416,697	377,451
6	15,550	22,482	29,720	33,721	36,784	25,387	29,019
7	1,390	969	4,369	205	1,144	2,894	4,950
8	394,736	558,891	749,727	495,840	446,870	494,899	386,294
9	—	721	—	—	3,209	—	—
10							
11	—	3,526	1,079	—	283,455	51,161	26,413
12	383,101	322,998	414,177	300,665	463,974	419,092	420,002
13	284,880	395,540	547,343	326,572	330,988	347,307	263,315
14		—	219,514	181,839	1,510,483	1,096,571	149,277
15	4,816	3,005	151	—	19,488	—	—
16	17,169	10,144	10,093	5,490	26,188	33,629	7,408
17							
18	—	—	—	—	—	—	—
19							
20	486,000	155,000	—	—	710,000	905,000	—
21	2,242,849	850,700	932,850	1,065,000	600,459	671,895	900,000
22	54,802	27,822	53,750	47,580	52,488	49,921	39,300
23	536,278	304,582	397,681	653,195	399,864	557,367	546,130
24	<b>7,989,038</b>	<b>4,845,460</b>	<b>6,587,718</b>	<b>5,785,996</b>	<b>7,800,197</b>	<b>9,057,407</b>	<b>5,772,537</b>
25	643,196	726,666	631,800	455,704	1,868,436	1,932,934	763,968
26	<b>\$8,632,234</b>	<b>\$5,572,126</b>	<b>\$7,219,518</b>	<b>\$6,241,700</b>	<b>\$9,668,633</b>	<b>\$10,990,341</b>	<b>\$6,536,505</b>
27							
28							
29	\$166,981	\$125,906	\$147,342	\$91,921	\$199,472	\$183,054	\$133,623
30	494,673	449,188	414,113	348,241	352,911	709,808	433,315
31	124,708	80,902	59,102	87,657	77,097	138,253	142,940
32	279,688	171,160	440,544	175,072	179,276	231,985	243,482
33	200,825	708,495	833,633	302,371	173,317	300,587	235,872
34	22,143	125,045	70,752	54,606	22,794	25,852	34,989
35	2,571,969	1,122,612	1,908,257	2,076,101	2,177,173	2,608,478	2,062,583
36	21,988	37,911	72,163	9,774	82,364	46,550	21,223
37	70,966	35,668	15,814	18,962	31,452	53,552	17,431
38	47,166	75,029	131,494	42,539	41,569	107,391	57,858
39	89,111	66,104	115,031	51,763	53,004	85,712	55,208
40							
41	—	—	—	—	1,000,425	959,948	—
42	—	—	24,476	78,400	134,313	—	138,494
43	—	—	76,340	—	—	—	—
44	31,103	11,455	201	1,090	21,202	—	1,940
45	—	—	—	—	—	—	—
46	189,251	46,614	66,439	132,333	188,110	144,821	87,821
47							
48	—	—	3,206	—	144,657	228,539	—
49	—	3,756	23,777	—	15,692	58,045	9,216
50	—	—	—	34,438	—	—	—
51	123,717	214,050	8,000	21,578	520,475	161,410	54,376
52	159,125	63,777	77,415	23,406	80,059	104,897	31,496
53	—	—	1,833	—	—	—	—
54	—	—	—	—	—	—	—
55	382,396	32,666	54,310	47,653	247,037	635,135	20,488
56	13,486	15,000	—	8,350	—	180,814	—
57	—	5,234	—	—	9,982	2,148	12,000
58	—	—	14,264	—	—	14,530	—
59	—	—	—	—	—	—	—
60	—	—	—	—	98,026	52,860	—
61	—	—	5,735	223,693	48,088	—	10,512
62	—	—	—	—	—	—	—
63	—	2,970	—	—	4,850	—	—
64							
65	425,750	72,000	204,000	315,000	385,000	545,000	330,000
66	2,163,900	1,175,000	935,000	925,000	600,000	635,857	920,000
67	54,802	27,822	53,750	47,580	52,488	49,921	39,300
68	550,437	303,046	430,815	478,603	345,455	473,635	542,298
69	77,000	126,610	248,421	62,342	103,590	244,857	84,462
70	<b>8,261,185</b>	<b>5,098,020</b>	<b>6,436,227</b>	<b>5,658,473</b>	<b>7,389,878</b>	<b>8,983,639</b>	<b>5,720,927</b>
71	371,049	474,106	783,291	583,227	2,278,755	2,006,702	815,578
72	<b>\$8,632,234</b>	<b>\$5,572,126</b>	<b>\$7,219,518</b>	<b>\$6,241,700</b>	<b>\$9,668,633</b>	<b>\$10,990,341</b>	<b>\$6,536,505</b>



TABLE I. — *Summary of Financial Transactions.* Towns

POPULATION		Dartmouth 17,187	Milford 17,034	Dracut 16,535	Walpole 16,390	Ludlow 15,922
<b>RECEIPTS</b>						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll	\$1,973,152	\$1,737,925	\$1,593,343	\$2,865,102	\$1,939,078
5	Corporation and income	349,083	338,222	309,572	508,576	360,316
6	Licenses and permits	25,365	30,553	23,738	26,583	25,449
7	Fines and forfeits	1,190	1,853	595	960	4,855
8	Grants and gifts	394,095	292,801	589,911	300,220	371,421
9	All other	74	388	5,382	551	162
10	Commercial					
11	Special assessments	1,731	112	—	39,200	15,953
12	Privileges	349,314	318,327	292,417	406,848	288,865
13	Departmental	253,081	408,632	301,831	319,690	233,409
14	Public service enterprises	164,328	—	—	200,377	—
15	Cemeteries	850	3,114	758	3,684	3,853
16	Interest	6,523	3,519	6,761	42,416	7,003
17	NON-REVENUE					
18	Offsets to outlays	—	—	—	—	—
19	Municipal indebtedness					
20	Funded debt	90,000	66,500	—	2,029,000	—
21	All other	300,000	450,012	600,000	102,596	500,000
22	Refunds	38,888	108,605	32,821	39,800	26,019
23	Agency, trust, and investment	366,333	268,344	275,919	418,837	331,634
24	<b>TOTAL RECEIPTS</b>	<b>4,314,007</b>	<b>4,028,907</b>	<b>4,033,048</b>	<b>7,304,440</b>	<b>4,108,017</b>
25	Balance on hand	765,310	490,213	551,888	1,837,617	709,799
26	<b>TOTAL</b>	<b>\$5,079,317</b>	<b>\$4,519,120</b>	<b>\$4,584,936</b>	<b>\$9,142,057</b>	<b>\$4,817,816</b>
<b>PAYMENTS</b>						
27	Maintenance					
28	Departmental					
29	General government	\$156,829	\$117,584	\$73,682	\$151,220	\$85,481
30	Public safety	176,380	428,331	203,188	259,792	230,654
31	Health and sanitation	88,101	99,907	50,177	52,014	105,757
32	Highways	218,717	239,571	144,149	224,919	198,180
33	Public welfare	398,188	546,781	384,830	142,555	218,890
34	Veterans' services	19,808	99,000	37,926	27,046	25,958
35	Schools	1,523,909	1,077,694	1,662,991	2,205,833	1,654,084
36	Libraries	44,982	27,925	16,986	88,696	26,794
37	Recreation	26,164	39,780	14,365	78,478	38,149
38	Pensions	46,531	37,384	25,300	57,152	33,286
39	Unclassified	50,749	42,716	44,156	224,654	60,034
40	Public service enterprises					
41	Electric light	—	—	—	—	—
42	Water	65,297	—	—	122,350	—
43	All other	—	—	—	—	—
44	Cemeteries	757	7,397	3,658	3,683	4,364
45	Administration of trust funds	—	—	—	—	—
46	Interest	58,191	29,449	66,721	94,049	93,012
47	Outlays					
48	Departmental					
49	General government	—	—	18,993	—	—
50	Public safety	4,067	67,582	3,024	30,007	2,115
51	Health and sanitation	33,533	44,087	22,533	252,484	41,066
52	Highways	86,913	54,337	60,190	105,754	74,212
53	Public welfare	—	—	1,274	—	—
54	Veterans' services	—	—	—	—	—
55	Schools	132,030	—	101,607	516,699	33,572
56	Libraries	—	—	—	2,200	—
57	Recreation	109,384	—	—	—	11,835
58	Unclassified	39,181	110,110	—	27,993	8,307
59	Public service enterprises					
60	Electric light	—	—	—	—	—
61	Water	23,985	—	—	90,997	—
62	All other	—	—	—	—	—
63	Cemeteries	—	—	—	—	—
64	Municipal indebtedness					
65	Funded debt	272,000	77,000	145,000	309,000	185,000
66	All other	300,000	450,000	600,000	100,000	500,000
67	Refunds	38,888	108,605	32,821	39,800	26,019
68	Agency, trust, and investment	370,595	253,192	349,321	407,106	367,073
69	State and county assessments	142,735	129,972	63,290	148,006	63,307
70	<b>TOTAL PAYMENTS</b>	<b>4,427,914</b>	<b>4,088,404</b>	<b>4,126,182</b>	<b>5,762,487</b>	<b>4,087,149</b>
71	Balance on hand	651,403	430,716	458,754	3,379,570	730,667
72	<b>TOTAL</b>	<b>\$5,079,317</b>	<b>\$4,519,120</b>	<b>\$4,584,936</b>	<b>\$9,142,057</b>	<b>\$4,817,816</b>



## Graded According to Population of 1965 — Continued

	North Attleborough 15,682	Fairhaven 15,642	Barnstable 15,609	Plymouth 15,424	Auburn 15,396	Canton 15,310	Wilmington 15,261
1							
2							
3							
4	\$1,791,875	\$1,936,663	\$3,340,402	\$3,169,401	\$1,704,665	\$2,813,935	\$2,728,267
5	347,929	322,811	553,392	425,375	331,260	345,767	336,067
6	28,865	23,807	39,543	43,683	18,105	30,392	11,789
7	4,376	1,118	4,557	1,762	698	1,589	860
8	345,343	421,835	733,462	626,232	335,523	442,995	431,895
9	2,232	2,782	7,213	1,374	816	—	1,000
10							
11	14,981	1,404	721	1,610	—	57,058	16,512
12	336,583	242,422	479,042	371,654	356,172	412,596	286,717
13	318,221	307,822	497,909	483,563	231,194	270,406	329,498
14	1,193,841	34,205	151,206	215,259	—	170,429	241,937
15	—	—	14,500	13,785	8,238	1,939	11,437
16	20,595	31,878	88,837	33,735	6,791	25,146	72,201
17							
18	—	—	—	—	—	—	—
19							
20	—	40,000	564,000	155,000	—	525,000	1,910,429
21	465,000	300,000	1,279,310	500,000	400,000	601,371	1,325,881
22	113,569	28,018	43,307	65,794	48,402	56,019	84,276
23	353,493	347,596	432,193	378,457	319,100	348,808	386,693
24	<b>5,336,903</b>	<b>4,042,361</b>	<b>8,229,594</b>	<b>6,486,684</b>	<b>3,760,964</b>	<b>6,103,450</b>	<b>8,175,459</b>
25	927,571	791,448	1,224,118	1,263,566	667,982	1,537,147	872,622
26	<b>\$6,264,474</b>	<b>\$4,833,809</b>	<b>\$9,453,712</b>	<b>\$7,750,250</b>	<b>\$4,428,946</b>	<b>\$7,640,597</b>	<b>\$9,048,081</b>
27							
28							
29	\$100,628	\$106,885	\$225,341	\$174,491	\$63,000	\$135,585	\$145,313
30	391,144	258,849	467,711	505,716	970,098	411,836	390,410
31	125,492	103,996	67,932	122,632	43,753	119,970	71,107
32	162,994	168,709	427,850	260,878	168,733	169,920	198,293
33	314,253	498,452	585,451	977,967	205,778	277,417	267,302
34	50,873	37,928	79,965	88,264	19,361	68,723	68,552
35	1,339,070	1,493,396	2,216,651	1,900,110	1,656,033	1,699,965	1,906,954
36	38,844	39,771	29,806	65,850	40,741	75,460	23,554
37	46,532	16,209	203,381	94,971	26,622	27,992	12,361
38	61,090	46,431	70,285	126,067	23,385	47,048	46,458
39	33,070	53,712	106,003	122,718	50,457	82,195	68,266
40							
41	919,280	—	—	—	—	—	—
42	98,840	11,845	—	123,021	—	117,121	146,670
43	—	549	160,733	51,458	—	—	—
44	—	300	94,693	62,390	19,970	18,579	37,335
45	—	—	—	—	—	—	—
46	72,328	85,086	116,829	32,565	63,368	171,170	151,965
47							
48							
49	—	—	1,401	—	—	9,431	—
50	4,961	23,603	—	90,634	3,405	13,517	11,690
51	66,196	12,094	155,039	14,046	—	318,786	15,406
52	129,336	77,525	426,930	124,520	171,924	193,319	60,131
53	—	—	—	—	—	—	1,687
54	—	—	—	—	—	—	—
55	79,273	180,213	21,904	2,049	14,134	748,865	655,981
56	3,382	—	—	—	—	1,968	5,500
57	15,848	3,014	215,788	14,112	—	2,825	13,873
58	—	—	16,263	—	—	—	2,900
59							
60	81,725	—	—	—	—	—	—
61	8,694	11,534	—	84,222	—	277,605	96,526
62	—	—	130,334	—	—	—	—
63	—	—	—	2,382	—	—	—
64							
65	290,000	213,800	351,000	125,000	231,000	551,000	375,200
66	400,000	300,000	1,172,000	500,000	400,000	604,942	1,800,000
67	113,569	28,018	43,307	65,794	48,402	56,019	84,276
68	332,194	329,053	431,069	347,332	413,471	351,567	354,377
69	122,661	115,769	413,498	232,668	95,654	181,524	106,934
70	<b>5,402,277</b>	<b>4,216,741</b>	<b>8,231,164</b>	<b>6,311,857</b>	<b>3,856,289</b>	<b>6,734,349</b>	<b>7,119,021</b>
71	862,197	617,068	1,222,548	1,438,393	572,657	906,248	1,929,060
72	<b>\$6,264,474</b>	<b>\$4,833,809</b>	<b>\$9,453,712</b>	<b>\$7,750,250</b>	<b>\$4,428,946</b>	<b>\$7,640,597</b>	<b>\$9,048,081</b>

TABLE I. — *Summary of Financial Transactions.* Towns

POPULATION		Somerset 15,080	Rockland 15,054	Franklin 14,721	Concord 14,516	Scituate 14,458
<b>RECEIPTS</b>						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll	\$2,763,041	\$2,108,259	\$1,811,069	\$3,393,947	\$3,109,781
5	Corporation and income	432,680	333,217	275,067	358,298	375,048
6	Licenses and permits	7,107	15,721	29,254	24,406	39,111
7	Fines and forfeits	797	1,371	5,986	1,632	1,454
8	Grants and gifts	315,955	727,995	531,586	453,829	397,621
9	All other	—	—	—	—	—
10	Commercial					
11	Special assessments	—	—	456	—	9,936
12	Privileges	273,721	239,169	271,540	362,651	349,027
13	Departmental	186,812	323,290	292,956	235,894	320,624
14	Public service enterprises	134,670	240,740	96,873	1,398,380	162,739
15	Cemeteries	838	903	4	13,567	—
16	Interest	91,353	10,730	31,331	67,131	10,382
17	NON-REVENUE					
18	Offsets to outlays	—	—	—	—	—
19	Municipal indebtedness					
20	Funded debt	3,300,000	1,050,000	110,000	2,196,400	520,000
21	All other	626,070	924,770	408,167	412,309	1,543,349
22	Refunds	256,623	51,065	40,979	30,519	44,182
23	Agency, trust, and investment	308,854	271,994	225,008	393,554	481,233
24	<b>TOTAL RECEIPTS</b>	<b>8,698,521</b>	<b>6,299,224</b>	<b>4,130,276</b>	<b>9,342,517</b>	<b>7,364,487</b>
25	Balance on hand	3,300,289	594,809	1,484,927	1,478,335	1,107,817
26	<b>TOTAL</b>	<b>\$11,998,810</b>	<b>\$6,894,033</b>	<b>\$5,615,203</b>	<b>\$10,820,852</b>	<b>\$8,472,304</b>
<b>PAYMENTS</b>						
27	Maintenance					
28	Departmental					
29	General government	\$122,264	\$80,588	\$98,028	\$180,473	\$143,487
30	Public safety	250,729	281,332	192,013	520,931	568,667
31	Health and sanitation	93,489	90,786	67,125	74,576	74,992
32	Highways	127,396	176,266	162,976	262,954	264,517
33	Public welfare	337,446	475,625	388,037	144,860	218,528
34	Veterans' services	32,169	27,519	39,128	21,806	20,549
35	Schools	1,384,433	1,626,591	1,359,771	2,564,412	2,220,450
36	Libraries	46,928	31,448	31,532	133,542	55,963
37	Recreation	39,427	24,935	18,314	48,353	36,736
38	Pensions	43,705	48,105	23,633	92,401	79,750
39	Unclassified	50,349	60,441	49,009	70,425	79,136
40	Public service enterprises					
41	Electric light	—	—	—	953,555	—
42	Water	153,226	149,607	69,153	115,668	133,710
43	All other	—	—	—	—	7,764
44	Cemeteries	3,833	400	1,610	13,934	—
45	Administration of trust funds	—	—	—	—	—
46	Interest	155,897	107,764	110,000	77,904	159,056
47	Outlays					
48	Departmental					
49	General government	—	—	—	—	—
50	Public safety	310,118	12,989	15,215	—	18,320
51	Health and sanitation	104,653	1,265,146	83,377	21,005	128,539
52	Highways	42,451	63,862	46,211	44,066	110,053
53	Public welfare	—	—	—	—	—
54	Veterans' services	—	—	—	—	—
55	Schools	1,740,392	15,352	780,423	1,390,021	499,713
56	Libraries	—	—	—	—	—
57	Recreation	—	5,555	4,748	—	7,934
58	Unclassified	—	—	5,002	—	—
59	Public service enterprises					
60	Electric light	—	—	—	—	—
61	Water	2,300,987	71,998	247,238	89,182	11,130
62	All other	—	—	—	—	—
63	Cemeteries	—	—	—	2,080	—
64	Municipal indebtedness					
65	Funded debt	380,000	246,000	250,000	262,600	400,000
66	All other	600,000	920,000	418,000	400,000	1,540,000
67	Refunds	256,623	51,065	40,979	30,519	44,182
68	Agency, trust, and investment	407,952	274,747	217,195	455,810	439,706
69	State and county assessments	210,902	79,686	57,231	121,436	143,398
70	<b>TOTAL PAYMENTS</b>	<b>9,195,369</b>	<b>6,187,807</b>	<b>4,775,948</b>	<b>8,092,513</b>	<b>7,406,280</b>
71	Balance on hand	2,803,441	706,226	839,255	2,728,339	1,066,024
72	<b>TOTAL</b>	<b>\$11,998,810</b>	<b>\$6,894,033</b>	<b>\$5,615,203</b>	<b>\$10,820,852</b>	<b>\$8,472,304</b>

## Graded According to Population of 1965

	Webster 14,357	South Hadley 14,249	Swampscott 13,995	Falmouth 13,832	Longmeadow 13,809	Hudson 13,642	Clinton 13,626
1							
2							
3							
4	\$1,188,891	\$1,877,295	\$3,107,219	\$3,347,450	\$3,018,708	\$1,551,917	\$1,314,688
5	316,453	305,477	376,827	393,699	338,892	248,561	263,438
6	27,744	8,812	6,504	40,775	15,191	31,523	16,055
7	2,584	8,535	600	1,398	2,237	628	353
8	385,393	328,663	212,397	574,166	229,200	274,722	340,603
9	53	—	2,961	585	—	—	100
10							
11	144	—	5,556	814	139,020	8,871	1,490
12	255,259	291,397	417,347	381,400	467,761	238,704	225,253
13	414,576	188,933	224,229	396,190	167,518	290,839	308,284
14	83,331	1,013,120	162,681	353,151	251,993	1,190,354	135,112
15	4,344	—	14,370	—	—	5,961	17,183
16	9,896	2,307	3,225	51,689	18,155	40,737	4,968
17							
18	—	—	—	—	—	—	—
19							
20	—	—	—	—	450,000	421,500	—
21	424,001	450,000	1,541,174	200,000	964,251	1,325	300,000
22	16,840	18,791	134,950	50,564	35,295	33,964	22,903
23	198,206	286,412	358,795	517,287	508,393	358,821	187,285
24	<b>3,327,715</b>	<b>4,779,742</b>	<b>6,568,835</b>	<b>6,309,168</b>	<b>6,606,614</b>	<b>4,698,427</b>	<b>3,137,715</b>
25	507,775	560,244	751,094	1,695,047	1,063,541	2,078,557	872,837
26	<b>\$3,835,490</b>	<b>\$5,339,986</b>	<b>\$7,319,929</b>	<b>\$8,004,215</b>	<b>\$7,670,155</b>	<b>\$6,776,984</b>	<b>\$4,010,552</b>
27							
28							
29	\$107,498	\$92,354	\$167,552	\$234,601	\$85,547	\$130,714	\$97,898
30	214,161	145,774	547,848	531,104	257,211	310,722	275,154
31	85,009	162,303	152,920	121,302	127,455	103,963	49,801
32	139,829	161,289	283,117	330,626	188,851	164,247	151,971
33	525,715	190,057	279,530	478,164	81,388	265,959	585,977
34	72,182	31,232	19,489	31,473	7,624	70,746	46,031
35	839,137	1,475,856	1,828,795	1,934,884	2,228,990	941,386	881,546
36	38,629	26,017	62,249	62,776	39,592	32,091	37,064
37	25,860	43,815	97,181	182,497	143,901	29,427	22,098
38	85,318	58,155	175,745	104,671	54,081	73,331	66,976
39	34,265	50,531	110,151	132,290	121,326	63,015	56,035
40							
41	—	883,885	—	—	—	524,339	—
42	58,709	—	64,646	174,583	149,620	82,384	84,169
43	—	—	—	566	—	—	—
44	9,875	—	27,173	9,559	—	22,945	20,463
45	—	—	—	—	—	—	—
46	60,575	85,836	87,364	84,130	139,180	111,297	86,857
47							
48							
49	7,740	—	23,035	287,227	—	13,715	—
50	3,393	13,501	23,009	23,384	2,247	3,226	4,674
51	184,602	13,199	—	19,468	87,097	10,427	14,956
52	65,403	41,682	115,124	105,753	56,807	87,857	27,134
53	—	—	—	—	—	—	—
54	—	—	—	—	—	—	—
55	8,998	29,626	5,174	215,816	387,935	684,265	26,071
56	1,200	—	—	19,652	—	—	—
57	—	5,847	—	39,953	50,303	9,919	—
58	—	—	—	44,894	22,356	18,767	4,136
59	—	—	—	—	—	—	—
60	—	26,049	—	—	—	173,130	—
61	36,003	—	17,792	245,685	156,650	129,598	28,597
62	—	—	—	—	—	—	—
63	—	—	24,903	—	—	9,800	—
64							
65	135,000	260,000	261,000	277,200	390,000	317,700	188,400
66	424,000	466,500	1,535,040	200,000	945,900	—	300,000
67	16,840	18,791	134,950	50,564	35,295	33,964	22,903
68	166,043	286,414	424,561	360,138	511,253	387,685	187,859
69	105,640	139,662	285,404	316,433	110,892	64,126	78,885
70	<b>3,451,624</b>	<b>4,708,375</b>	<b>6,753,752</b>	<b>6,619,393</b>	<b>6,381,501</b>	<b>4,870,745</b>	<b>3,345,655</b>
71	383,866	631,611	566,177	1,384,822	1,288,654	1,906,239	664,897
72	<b>\$3,835,490</b>	<b>\$5,339,986</b>	<b>\$7,319,929</b>	<b>\$8,004,215</b>	<b>\$7,670,155</b>	<b>\$6,776,984</b>	<b>\$4,010,552</b>

TABLE I. — Summary of Financial Transactions. Towns

	POPULATION	Easthampton 12,974	Adams 12,703	North Andover 12,514	Whitman 12,373	Foxborough 12,223
<b>RECEIPTS</b>						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll	\$1,518,626	\$1,336,048	\$1,788,480	\$1,726,838	\$1,940,244
5	Corporation and income	329,174	334,915	337,230	239,944	206,612
6	Licenses and permits	12,782	17,948	18,034	14,044	21,797
7	Fines and forfeits	594	636	550	262	1,488
8	Grants and gifts	315,549	319,426	235,823	400,861	257,043
9	All other	—	384	—	—	—
10	Commercial					
11	Special assessments	—	3,497	17,519	—	—
12	Privileges	225,152	204,444	259,356	217,444	209,738
13	Departmental	328,042	717,141	207,559	196,993	190,370
14	Public service enterprises	132,771	—	213,076	100,882	121,874
15	Cemeteries	3,515	15,017	—	—	—
16	Interest	9,127	6,720	5,955	9,795	14,980
17	NON-REVENUE					
18	Offsets to outlays	—	—	—	—	—
19	Municipal indebtedness					
20	Funded debt	—	—	—	—	840,000
21	All other	554,000	700,000	500,000	600,000	25,543
22	Refunds	27,887	17,577	25,790	32,960	24,078
23	Agency, trust, and investment	219,591	271,379	305,140	212,958	247,221
24	<b>TOTAL RECEIPTS</b>	<b>3,676,810</b>	<b>3,945,132</b>	<b>3,914,512</b>	<b>3,752,981</b>	<b>4,100,988</b>
25	Balance on hand	481,134	590,837	441,455	363,203	788,109
26	<b>TOTAL</b>	<b>\$4,157,944</b>	<b>\$4,535,969</b>	<b>\$4,355,967</b>	<b>\$4,116,184</b>	<b>\$4,889,097</b>
<b>PAYMENTS</b>						
27	Maintenance					
28	Departmental					
29	General government	\$110,615	\$73,336	\$101,418	\$75,945	\$79,821
30	Public safety	254,219	153,252	372,100	189,127	202,326
31	Health and sanitation	80,634	437,362	90,179	49,203	36,360
32	Highways	168,093	132,690	240,123	148,063	161,216
33	Public welfare	454,693	450,144	233,703	422,750	153,933
34	Veterans' services	33,826	52,040	24,955	36,296	24,239
35	Schools	1,010,543	1,114,259	1,087,115	1,293,479	1,521,327
36	Libraries	20,884	36,277	42,549	21,311	25,911
37	Recreation	42,725	28,644	27,762	33,761	10,205
38	Pensions	96,523	36,655	83,847	29,032	26,503
39	Unclassified	26,584	39,495	66,098	37,664	53,999
40	Public service enterprises					
41	Electric light	—	—	—	—	—
42	Water	77,387	—	102,421	74,317	83,241
43	All other	—	—	—	—	—
44	Cemeteries	17,234	43,778	—	—	1,153
45	Administration of trust funds	—	—	—	—	—
46	Interest	53,859	17,451	75,860	25,176	84,903
47	Outlays					
48	Departmental					
49	General government	—	14,529	—	—	42,236
50	Public safety	3,991	1,762	8,734	9,120	106,425
51	Health and sanitation	37,222	15,515	25,939	116,721	10,816
52	Highways	117,941	74,166	53,460	39,592	6,490
53	Public welfare	—	—	2,118	—	—
54	Veterans' services	—	—	—	—	—
55	Schools	34,552	—	27,500	25,273	422,126
56	Libraries	—	—	—	—	—
57	Recreation	9,432	—	1,550	—	4,000
58	Unclassified	—	—	—	—	12,838
59	Public service enterprises					
60	Electric light	—	—	—	—	—
61	Water	55,555	—	27,675	23,225	25,501
62	All other	—	—	—	—	—
63	Cemeteries	—	—	—	—	—
64	Municipal indebtedness					
65	Funded debt	105,000	87,000	250,000	93,000	296,500
66	All other	564,000	400,000	500,000	600,000	20,000
67	Refunds	27,887	17,577	25,790	32,960	24,078
68	Agency, trust, and investment	211,398	266,591	309,681	195,851	288,787
69	State and county assessments	152,308	87,401	102,779	79,015	49,249
70	<b>TOTAL PAYMENTS</b>	<b>3,767,105</b>	<b>3,579,924</b>	<b>3,883,356</b>	<b>3,650,881</b>	<b>3,774,183</b>
71	Balance on hand	390,839	956,045	472,611	465,303	1,114,914
72	<b>TOTAL</b>	<b>\$4,157,944</b>	<b>\$4,535,969</b>	<b>\$4,355,967</b>	<b>\$4,116,184</b>	<b>\$4,889,097</b>



## Graded According to Population of 1965 — Continued

	Wayland 12,192	Westwood 12,123	Athol 11,989	East Longmeadow 11,988	Abington 11,790	Swansea 11,767	Middleborough 11,726
1							
2							
3							
4	\$2,896,818	\$2,431,540	\$1,536,384	\$1,937,698	\$1,863,596	\$1,080,279	\$1,619,342
5	294,922	288,765	296,719	240,754	231,562	225,402	225,380
6	20,448	10,235	14,914	19,370	11,608	13,619	17,779
7	2,164	1,276	1,428	456	246	638	853
8	362,196	231,389	292,719	303,435	329,747	262,390	300,167
9	—	—	—	5,570	—	925	1,548
10							
11	17,927	140,493	—	42,373	—	—	78,178
12	335,033	365,790	216,866	286,978	230,592	216,976	218,332
13	189,885	152,137	191,049	228,208	219,790	216,285	439,845
14	143,437	—	124,408	133,534	127,559	—	1,233,818
15	9,687	3,985	12,044	193	—	425	—
16	4,838	28,712	3,498	23,900	5,360	44,738	22,829
17							
18	—	—	—	—	—	—	—
19							
20	—	200,000	670,000	335,000	—	—	11,000
21	500,001	501,026	150,624	600,623	800,000	452,275	300,000
22	29,188	47,173	23,049	31,922	31,777	17,166	52,943
23	502,483	483,031	167,676	334,208	219,651	189,804	289,538
24	<b>5,309,027</b>	<b>4,885,552</b>	<b>3,701,378</b>	<b>4,524,222</b>	<b>4,071,488</b>	<b>2,720,922</b>	<b>4,811,552</b>
25	1,658,901	1,124,563	510,002	1,122,630	474,837	295,242	986,078
26	<b>\$6,967,928</b>	<b>\$6,010,115</b>	<b>\$4,211,380</b>	<b>\$5,646,852</b>	<b>\$4,546,325</b>	<b>\$3,016,164</b>	<b>\$5,797,630</b>
27							
28							
29	\$167,933	\$135,660	\$94,759	\$104,968	\$68,757	\$66,526	\$120,474
30	258,808	370,227	242,834	157,775	268,658	101,475	263,769
31	88,202	83,097	42,087	46,552	31,069	35,534	33,996
32	150,535	165,629	141,487	197,501	162,913	83,395	169,341
33	112,268	76,165	418,185	98,808	249,211	205,029	477,139
34	11,996	9,314	31,715	12,087	35,050	34,578	55,908
35	2,232,500	1,812,098	1,159,052	1,614,104	1,386,155	1,096,225	1,188,837
36	49,574	72,978	28,859	48,467	31,812	14,479	29,176
37	45,521	15,908	20,035	11,603	22,263	7,267	29,169
38	37,946	32,521	40,699	30,128	37,930	22,696	52,800
39	67,589	54,450	52,408	61,660	28,336	46,410	40,759
40							
41	—	—	—	—	—	—	873,600
42	82,007	—	90,358	99,094	89,484	—	119,189
43							27
44	29,634	3,102	21,525	193	—	2,324	4,612
45							
46	100,471	138,532	3,488	133,197	111,519	37,686	32,843
47							
48							
49	8,478	—	—	—	12,446	—	—
50	10,528	10,209	29,854	4,482	38,618	9,806	18,257
51	4,755	374,045	28,278	28,944	4,601	—	15,880
52	107,136	81,177	66,872	62,453	25,553	152,750	60,481
53	1,547	—	—	—	—	—	—
54	—	—	—	—	—	—	—
55	537,640	96,533	84,400	495,237	11,645	22,139	24,084
56							
57	12,062	3,708	74,964	—	—	—	6,533
58	19,500	—	4,957	—	—	—	1,000
59			17,181	—	—	1,575	—
60							258,261
61	34,999	—	34,531	41,054	60,135	—	16,855
62	—	—	—	—	—	—	—
63	—	—	2,728	—	—	—	—
64							
65	273,500	350,000	31,000	355,000	288,000	112,000	133,000
66	500,000	500,000	150,000	600,000	800,000	324,775	300,000
67	29,188	47,173	23,049	31,922	31,777	17,166	52,943
68	470,768	432,666	149,614	329,565	228,758	213,469	292,447
69	84,451	142,572	83,273	58,420	78,934	69,837	98,127
70	<b>5,529,536</b>	<b>5,007,764</b>	<b>3,168,192</b>	<b>4,623,214</b>	<b>4,103,624</b>	<b>2,677,141</b>	<b>4,769,507</b>
71	1,438,392	1,002,351	1,043,188	1,023,638	442,701	339,023	1,028,123
72	<b>\$6,967,928</b>	<b>\$6,010,115</b>	<b>\$4,211,380</b>	<b>\$5,646,852</b>	<b>\$4,546,325</b>	<b>\$3,016,164</b>	<b>\$5,797,630</b>



TABLE I. — *Summary of Financial Transactions.* Towns

	POPULATION	Amesbury 11,617	Grafton 11,571	Holden 11,504	Northbridge 11,502	Palmer 11,394
<b>RECEIPTS</b>						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll	\$1,347,998	\$1,143,676	\$1,501,846	\$1,118,458	\$1,137,162
5	Corporation and income	215,219	205,784	254,593	326,470	276,125
6	Licenses and permits	14,235	11,009	12,531	11,548	13,892
7	Fines and forfeits	632	1,095	195	206	3,345
8	Grants and gifts	646,228	259,716	216,196	276,994	295,873
9	All other	—	2	2,655	—	—
10	Commercial					
11	Special assessments	1,510	—	471	1,166	—
12	Privileges	185,783	210,966	286,112	190,328	237,661
13	Departmental	557,303	210,474	180,580	221,768	235,236
14	Public service enterprises	122,859	—	788,837	59,094	—
15	Cemeteries	12,107	6,721	16	925	3,974
16	Interest	35,478	10,371	6,149	2,374	6,746
17	NON-REVENUE					
18	Offsets to outlays	—	—	—	—	—
19	Municipal indebtedness					
20	Funded debt	60,000	—	50,000	80,000	—
21	All other	650,000	450,000	646,153	100,000	512,550
22	Refunds	31,188	22,641	21,086	20,380	16,334
23	Agency, trust, and investment	193,977	165,492	230,494	173,114	164,297
24	<b>TOTAL RECEIPTS</b>	<b>4,074,517</b>	<b>2,697,947</b>	<b>4,197,914</b>	<b>2,582,825</b>	<b>2,903,195</b>
25	Balance on hand	915,777	413,677	564,199	435,983	713,330
26	<b>TOTAL</b>	<b>\$4,990,294</b>	<b>\$3,111,624</b>	<b>\$4,762,113</b>	<b>\$3,018,808</b>	<b>\$3,616,525</b>
<b>PAYMENTS</b>						
27	Maintenance					
28	Departmental					
29	General government	\$86,748	\$51,091	\$106,539	\$52,621	\$77,837
30	Public safety	213,365	109,367	82,198	154,698	119,091
31	Health and sanitation	450,134	27,316	42,955	54,480	39,058
32	Highways	136,386	121,158	118,707	184,091	131,908
33	Public welfare	365,198	236,250	110,143	326,653	283,541
34	Veterans' services	22,900	51,896	20,323	53,890	37,225
35	Schools	917,553	1,103,754	1,539,408	956,481	911,102
36	Libraries	52,402	25,804	32,085	27,047	22,000
37	Recreation	20,466	6,134	17,366	24,198	21,664
38	Pensions	88,580	15,346	19,031	21,855	25,667
39	Unclassified	36,357	41,034	22,899	45,522	28,521
40	Public service enterprises					
41	Electric light	—	—	476,499	—	—
42	Water	95,793	—	81,534	74,275	—
43	All other	—	—	—	—	—
44	Cemeteries	16,651	16,919	702	2,949	22,909
45	Administration of trust funds	—	—	—	—	—
46	Interest	23,346	56,552	37,652	14,121	28,242
47	Outlays					
48	Departmental					
49	General government	11,742	—	2,887	—	65,237
50	Public safety	27,186	44,246	5,607	—	2,905
51	Health and sanitation	242,142	2,543	48,729	58,955	35,828
52	Highways	8,974	62,353	43,583	36,041	114,359
53	Public welfare	—	—	—	—	—
54	Veterans' services	—	—	—	—	—
55	Schools	41,564	—	5,706	21,698	10,553
56	Libraries	—	—	—	—	—
57	Recreation	—	—	—	—	6,334
58	Unclassified	—	—	—	—	—
59	Public service enterprises					
60	Electric light	—	—	59,632	—	—
61	Water	46,145	—	11,877	43,096	—
62	All other	—	—	—	—	—
63	Cemeteries	—	—	—	—	—
64	Municipal indebtedness					
65	Funded debt	64,000	133,000	169,000	47,750	55,000
66	All other	850,000	450,000	621,796	100,000	800,000
67	Refunds	31,188	22,641	21,086	20,380	16,334
68	Agency, trust, and investment	192,346	166,089	303,752	196,302	162,047
69	State and county assessments	70,842	51,833	65,712	75,560	63,946
70	<b>TOTAL PAYMENTS</b>	<b>4,112,008</b>	<b>2,795,326</b>	<b>4,067,408</b>	<b>2,592,663</b>	<b>3,081,308</b>
71	Balance on hand	878,286	316,298	694,705	426,145	535,217
72	<b>TOTAL</b>	<b>\$4,990,294</b>	<b>\$3,111,624</b>	<b>\$4,762,113</b>	<b>\$3,018,808</b>	<b>\$3,616,525</b>

## Graded According to Population of 1965 — Continued

	Sharon 11,341	Holbrook 11,231	Bridgewater 11,056	Sudbury 10,894	Bedford 10,787	Millbury 10,764	Bellingham 10,604
1							
2							
3							
4	\$2,184,275	\$1,537,387	\$1,327,957	\$2,615,048	\$2,340,432	\$1,084,574	\$918,850
5	259,824	231,033	203,743	262,575	235,713	224,127	172,761
6	9,530	11,365	15,028	14,549	14,454	10,217	11,295
7	7,403	56	590	802	380	583	2,065
8	326,805	271,804	295,835	322,817	684,323	286,135	268,636
9	17,642	—	6,166	730	—	700	—
10							
11	35	31,900	2,070	1,227	56,089	—	—
12	270,259	222,699	181,144	276,386	227,172	214,600	181,315
13	189,469	211,630	211,719	164,708	332,964	227,121	164,711
14	100,374	105,048	108,970	—	103,989	—	82,498
15	191	—	311	3,976	5,920	4,524	451
16	6,935	12,962	7,829	5,596	10,496	1,749	19,683
17							
18	—	—	—	—	—	—	—
19							
20	2,500,000	20,000	215,000	—	418,350	—	1,055,000
21	926,088	450,000	630,536	1,000,000	1,038,774	416,500	326,476
22	22,735	24,763	20,130	41,752	22,931	22,531	20,926
23	317,652	228,884	180,870	358,334	391,962	155,876	102,530
24	<b>7,139,217</b>	<b>3,359,531</b>	<b>3,407,898</b>	<b>5,068,500</b>	<b>5,883,949</b>	<b>2,649,237</b>	<b>3,327,197</b>
25	575,313	563,275	309,117	586,582	1,899,479	280,613	432,956
26	<b>\$7,714,530</b>	<b>\$3,922,806</b>	<b>\$3,717,015</b>	<b>\$5,655,082</b>	<b>\$7,783,428</b>	<b>\$2,929,850</b>	<b>\$3,760,153</b>
27							
28							
29	\$132,873	\$63,987	\$60,073	\$153,060	\$110,944	\$55,696	\$45,638
30	214,732	191,549	178,572	270,695	234,793	140,327	93,957
31	68,827	51,572	40,658	32,385	101,778	36,788	20,082
32	169,848	101,767	95,941	128,283	151,479	113,063	90,987
33	100,840	287,499	279,057	74,132	101,701	329,398	192,664
34	18,369	14,370	27,140	5,726	9,261	60,422	21,458
35	1,789,713	1,308,127	1,160,762	2,193,108	1,914,849	885,246	797,372
36	43,803	20,194	24,070	32,648	54,345	10,448	7,984
37	28,274	5,885	13,177	22,576	32,762	5,918	8,986
38	31,609	23,707	27,627	28,953	30,766	21,643	7,079
39	69,059	46,355	38,142	41,957	52,329	39,757	25,547
40							
41	—	—	—	—	—	—	—
42	50,871	89,394	74,864	—	51,632	—	35,649
43	—	—	—	—	—	—	—
44	1,536	—	311	3,950	7,169	8,728	1,916
45	—	—	—	—	—	—	—
46	98,856	72,732	16,878	132,578	189,320	35,464	74,759
47							
48							
49	2,441	—	7,760	1,456	—	—	1,270
50	6,506	2,280	8,638	19,282	62,244	4,351	115,752
51	17,319	24,002	56,306	2,057	604,822	—	5,106
52	72,506	28,741	47,334	72,768	97,282	38,939	40,404
53	—	—	—	—	—	—	1,050
54	—	—	—	—	—	—	—
55	241,405	8,249	—	215,667	639,284	14,365	430,266
56	—	—	—	—	—	—	2,951
57	3,196	—	—	43,166	—	4,473	1,455
58	—	—	—	—	—	7,925	—
59	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—
61	87,001	23,491	52,388	—	58,453	—	140,013
62	—	—	—	—	—	—	—
63	—	—	—	—	—	11,322	—
64	—	—	—	—	—	—	—
65	290,000	217,000	163,706	290,000	576,500	115,850	140,000
66	906,000	450,000	630,000	1,000,000	1,022,615	416,500	342,000
67	22,735	24,763	20,130	41,752	22,931	22,531	20,926
68	290,233	228,749	182,344	342,862	387,026	181,886	128,840
69	57,894	44,816	70,260	58,417	64,252	53,023	31,120
70	<b>4,816,446</b>	<b>3,329,229</b>	<b>3,276,138</b>	<b>5,207,478</b>	<b>6,578,537</b>	<b>2,614,063</b>	<b>2,825,231</b>
71	2,898,084	593,577	440,877	447,604	1,204,891	315,787	934,922
72	<b>\$7,714,530</b>	<b>\$3,922,806</b>	<b>\$3,717,015</b>	<b>\$5,655,082</b>	<b>\$7,783,428</b>	<b>\$2,929,850</b>	<b>\$3,760,153</b>

TABLE I. — *Summary of Financial Transactions.* Towns

POPULATION	Westborough 10,567	Wareham 10,406	Acton 10,188	Marshfield 10,176	Easton 10,130
<b>RECEIPTS</b>					
1 REVENUE					
2 General					
3 Taxes					
4 Property and poll . . . . .	\$1,421,724	\$1,804,906	\$1,643,655	\$2,247,057	\$1,684,796
5 Corporation and income . . . . .	178,112	260,948	242,613	225,069	204,677
6 Licenses and permits . . . . .	17,596	46,339	22,510	22,921	17,876
7 Fines and forfeits . . . . .	430	2,567	1,149	656	777
8 Grants and gifts . . . . .	231,458	340,751	247,100	363,501	292,918
9 All other . . . . .	—	10,836	—	953	—
10 Commercial					
11 Special assessments . . . . .	3,608	—	2,106	14,652	—
12 Privileges . . . . .	205,462	198,642	268,644	262,428	207,236
13 Departmental . . . . .	227,895	254,729	134,692	219,916	211,012
14 Public service enterprises . . . . .	115,261	542	—	198,900	132,341
15 Cemeteries . . . . .	7,818	10,981	5,734	6,721	380
16 Interest . . . . .	15,573	15,404	7,506	34,551	113,391
17 NON-REVENUE					
18 Offsets to outlays . . . . .	—	—	—	—	—
19 Municipal indebtedness					
20 Funded debt . . . . .	—	970,000	725,000	162,000	300,000
21 All other . . . . .	250,000	305,932	428,742	2,250,103	701,002
22 Refunds . . . . .	44,396	23,975	24,675	28,039	25,990
23 Agency, trust, and investment . . . . .	242,903	240,168	273,066	315,637	225,629
24 <b>TOTAL RECEIPTS</b> . . . . .	<b>2,962,236</b>	<b>4,486,720</b>	<b>4,027,192</b>	<b>6,353,104</b>	<b>4,118,025</b>
25 Balance on hand . . . . .	608,328	613,212	555,158	2,515,822	495,107
26 <b>TOTAL</b> . . . . .	<b>\$3,570,564</b>	<b>\$5,099,932</b>	<b>\$4,582,350</b>	<b>\$8,868,926</b>	<b>\$4,613,132</b>
<b>PAYMENTS</b>					
27 Maintenance					
28 Departmental					
29 General government . . . . .	\$60,225	\$109,739	\$112,000	\$113,861	\$51,926
30 Public safety . . . . .	118,432	231,333	218,672	335,224	161,210
31 Health and sanitation . . . . .	57,941	91,195	55,181	126,348	45,853
32 Highways . . . . .	102,742	239,512	132,621	312,380	171,751
33 Public welfare . . . . .	159,549	334,762	109,811	168,064	223,471
34 Veterans' services . . . . .	6,975	104,900	11,957	53,187	18,645
35 Schools . . . . .	1,003,375	1,070,657	1,373,706	1,621,401	1,420,855
36 Libraries . . . . .	31,046	9,665	26,843	25,605	—
37 Recreation . . . . .	11,544	60,570	17,763	15,345	11,669
38 Pensions . . . . .	20,890	35,093	16,835	43,056	29,108
39 Unclassified . . . . .	45,241	58,547	26,879	79,195	38,488
40 Public service enterprises					
41 Electric light . . . . .	—	—	—	—	—
42 Water . . . . .	71,807	—	—	114,274	63,391
43 All other . . . . .	—	702	—	—	—
44 Cemeteries . . . . .	25,010	21,957	26,825	22,511	380
45 Administration of trust funds . . . . .	—	—	—	—	—
46 Interest . . . . .	57,697	27,943	28,819	181,763	87,632
47 Outlays					
48 Departmental					
49 General government . . . . .	1,000	18,786	3,396	6,368	—
50 Public safety . . . . .	24,334	19,559	94,799	17,043	3,178
51 Health and sanitation . . . . .	29,572	15,154	15,100	2,065	10,859
52 Highways . . . . .	79,444	100,041	26,287	99,944	20,905
53 Public welfare . . . . .	—	—	—	2,065	—
54 Veterans' services . . . . .	—	—	—	—	—
55 Schools . . . . .	108,747	408,575	210,689	1,347,106	220,419
56 Libraries . . . . .	—	—	15,102	—	—
57 Recreation . . . . .	—	12,671	4,500	—	—
58 Unclassified . . . . .	—	2,201	—	—	—
59 Public service enterprises					
60 Electric light . . . . .	—	—	—	—	—
61 Water . . . . .	129,807	—	—	18,260	62,188
62 All other . . . . .	—	—	—	—	—
63 Cemeteries . . . . .	—	—	4,069	—	—
64 Municipal indebtedness					
65 Funded debt . . . . .	193,000	133,000	142,000	419,000	228,500
66 All other . . . . .	250,000	300,000	441,075	2,250,000	700,000
67 Refunds . . . . .	44,396	23,975	24,675	28,039	25,990
68 Agency, trust, and investment . . . . .	342,080	289,653	164,915	391,773	244,941
69 State and county assessments . . . . .	56,134	150,827	55,195	86,492	69,332
70 <b>TOTAL PAYMENTS</b> . . . . .	<b>3,030,988</b>	<b>3,871,017</b>	<b>3,359,714</b>	<b>7,880,369</b>	<b>3,910,691</b>
71 Balance on hand . . . . .	539,576	1,228,915	1,222,636	988,557	702,441
72 <b>TOTAL</b> . . . . .	<b>\$3,570,564</b>	<b>\$5,099,932</b>	<b>\$4,582,350</b>	<b>\$8,868,926</b>	<b>\$4,613,132</b>

## Graded According to Population of 1965 — Concluded

	Amherst 10,097	Oxford 10,034	Aggregate 91 Towns 1,700,874				
1							
2							
3							
4	\$1,819,485	\$1,066,220	\$279,526,160				
5	218,123	204,734	39,233,818				
6	26,446	8,539	2,156,325				
7	2,272	2,275	339,250				
8	237,474	226,065	42,418,144				
9	64	8	112,686				
10							
11	23,750	—	2,603,926				
12	261,341	172,496	37,886,491				
13	262,656	154,099	36,857,490				
14	180,954	—	42,349,158				
15	1,911	5,755	819,514				
16	8,408	8,561	2,571,823				
17							
18	—	—	—				
19							
20	1,495,000	—	48,965,179				
21	675,527	400,000	84,854,974				
22	15,870	17,605	5,794,846				
23	190,759	131,471	49,580,403				
24	<b>5,420,040</b>	<b>2,397,828</b>	<b>676,070,187</b>				
25	435,674	358,478	118,780,118				
26	<b>\$5,855,714</b>	<b>\$2,756,306</b>	<b>\$794,850,305</b>				
27							
28							
29	\$149,853	\$48,787	\$15,669,827				
30	273,753	103,081	43,770,501				
31	89,214	28,148	17,041,862				
32	165,252	112,194	21,847,252				
33	230,802	200,401	36,245,219				
34	20,257	28,114	4,513,013				
35	1,309,596	1,014,610	191,637,456				
36	18,643	20,059	6,201,344				
37	29,318	13,273	5,528,240				
38	45,683	11,504	9,442,482				
39	20,258	26,109	7,573,507				
40							
41	—	—	19,177,773				
42	63,496	—	8,818,389				
43	—	—	298,139				
44	4,240	10,058	1,769,180				
45	—	—	—				
46	35,313	18,813	10,114,551				
47							
48							
49	6,760	—	1,679,853				
50	5,776	13,239	2,710,345				
51	140,557	—	12,821,641				
52	160,178	61,022	10,610,822				
53	—	—	22,299				
54	—	—	—				
55	460,432	—	36,816,666				
56	—	—	2,194,478				
57	7,853	—	1,561,549				
58	7,366	—	848,683				
59							
60	—	—	2,123,222				
61	70,607	—	7,515,239				
62	—	—	130,334				
63	4,125	—	201,084				
64							
65	119,000	74,000	30,714,318				
66	822,100	400,000	84,095,951				
67	15,870	17,605	5,794,846				
68	179,437	152,950	49,049,267				
69	136,569	41,539	19,910,213				
70	<b>4,592,308</b>	<b>2,395,506</b>	<b>668,449,545</b>				
71	1,263,406	360,800	126,400,760				
72	<b>\$5,855,714</b>	<b>\$2,756,306</b>	<b>\$794,850,305</b>				

TABLE II. — *Debt Transactions for 1965*

TOWNS (Population over 10,000)	ISSUED			
	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans
1. Brookline . . . . .	\$1,435,000	—	—	\$2,600,000
2. Arlington . . . . .	—	—	—	3,000,000
3. Framingham . . . . .	1,620,000	—	—	4,000,000
4. Weymouth . . . . .	330,000	—	—	—
5. Watertown . . . . .	—	—	—	2,600,000
6. Braintree . . . . .	250,000	\$105,000	—	1,900,000
7. Methuen . . . . .	—	—	—	900,000
8. Lexington . . . . .	1,710,000	—	\$200,000	2,000,000
9. Natick . . . . .	2,320,000	350,000	1,300,000	2,050,000
10. Needham . . . . .	4,050,000	—	150,000	2,100,000
11. Norwood . . . . .	559,300	—	—	—
12. Belmont . . . . .	—	—	—	—
13. Milton . . . . .	—	—	—	1,200,000
14. Dedham . . . . .	205,000	—	—	1,000,000
15. Wellesley . . . . .	—	—	—	1,200,000
16. WestSpringfield . . . . .	—	—	—	2,200,000
17. Wakefield . . . . .	600,000	—	400,000	1,000,000
18. Danvers . . . . .	960,000	—	—	1,100,000
19. Billerica . . . . .	1,885,000	—	—	1,800,000
20. Saugus . . . . .	3,272,000	—	—	1,300,000
21. Chelmsford . . . . .	12,700	—	—	1,000,000
22. Randolph . . . . .	152,000	—	—	1,000,000
23. Winchester . . . . .	440,000	—	—	1,100,000
24. Reading . . . . .	74,000	—	—	1,500,000
25. Marblehead . . . . .	1,945,000	—	250,000	500,000
26. Andover . . . . .	—	—	500,000	500,000
27. Winthrop . . . . .	—	—	—	1,800,000
28. Stoneham . . . . .	155,000	50,000	400,000	1,100,000
29. Stoughton . . . . .	660,000	35,000	—	900,000
30. Burlington . . . . .	486,000	—	400,000	1,800,000
31. Southbridge . . . . .	155,000	—	—	850,000
32. Greenfield . . . . .	—	—	—	900,000
33. Tewksbury . . . . .	—	—	140,000	925,000
34. Shrewsbury . . . . .	710,000	—	—	600,000
35. Hingham . . . . .	905,000	—	—	600,000
36. Agawam . . . . .	—	—	—	900,000
37. Dartmouth . . . . .	90,000	—	—	300,000
38. Milford . . . . .	66,500	—	—	450,000
39. Dracut . . . . .	—	—	—	600,000
40. Walpole . . . . .	2,029,000	—	100,000	—
41. Ludlow . . . . .	—	—	—	500,000
42. North Attleborough . . . . .	—	—	65,000	400,000
43. Fairhaven . . . . .	40,000	—	—	300,000
44. Barnstable . . . . .	564,000	—	564,000	600,000
45. Plymouth . . . . .	125,000	30,000	—	500,000
46. Auburn . . . . .	—	—	—	400,000
47. Canton . . . . .	110,000	415,000	—	600,000
48. Wilmington . . . . .	1,446,900	463,529	—	1,300,000
49. Somerset . . . . .	—	3,300,000	—	600,000
50. Rockland . . . . .	1,050,000	—	—	900,000
51. Franklin . . . . .	110,000	—	—	400,000
52. Concord . . . . .	2,096,400	100,000	—	400,000
53. Scituate . . . . .	520,000	—	100,000	1,400,000
54. Webster . . . . .	—	—	—	400,000
55. South Hadley . . . . .	—	—	—	450,000
56. Swampscott . . . . .	—	—	—	1,500,000
57. Falmouth . . . . .	—	—	—	200,000
58. Longmeadow . . . . .	450,000	—	—	900,000
59. Hudson . . . . .	—	421,500	—	—
60. Clinton . . . . .	—	—	—	300,000
61. Easthampton . . . . .	—	—	—	550,000
62. Adams . . . . .	—	—	—	700,000
63. North Andover . . . . .	—	—	—	500,000
64. Whitman . . . . .	—	—	—	600,000



*Classified by Character of Obligation*

		PAID				
	Anticipation Reimburse- ment and Grant Loans	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	Anticipation Reimburse- ment and Grant Loans
1.	—	\$622,000	—	—	\$2,600,000	—
2.	—	415,000	—	—	3,000,000	—
3.	—	1,298,000	\$101,000	—	4,000,000	—
4.	\$50,000	1,134,000	60,000	—	—	—
5.	—	445,000	—	—	2,600,000	—
6.	—	738,000	313,000	—	1,900,000	—
7.	—	200,000	49,000	—	900,000	—
8.	—	902,000	76,000	—	2,000,000	—
9.	—	586,200	54,500	\$1,300,000	2,050,000	\$41,100
10.	—	644,000	—	150,000	2,100,000	—
11.	—	220,000	245,000	—	—	—
12.	—	430,000	—	—	—	—
13.	—	237,695	10,000	—	1,200,000	—
14.	—	491,000	—	—	1,000,000	—
15.	—	502,000	50,000	—	1,200,000	—
16.	—	530,000	85,000	—	2,200,000	—
17.	3,000	360,000	55,000	400,000	1,000,000	34,500
18.	36,000	491,000	150,000	—	1,100,000	66,000
19.	30,000	395,000	79,000	—	1,800,000	—
20.	—	388,000	10,000	—	1,300,000	28,500
21.	35,800	441,000	—	—	1,000,000	3,000
22.	—	571,000	41,000	—	1,000,000	—
23.	—	285,000	30,000	—	1,100,000	—
24.	—	275,000	122,000	—	1,500,000	—
25.	—	519,000	45,000	250,000	500,000	—
26.	—	325,000	15,000	—	500,000	—
27.	—	173,967	—	—	1,800,000	—
28.	—	262,000	48,000	—	1,100,000	—
29.	129,000	451,000	30,000	—	900,000	—
30.	42,525	425,750	—	300,000	1,800,000	63,900
31.	—	72,000	—	—	1,175,000	—
32.	32,850	204,000	—	—	900,000	35,000
33.	—	241,000	74,000	—	925,000	—
34.	—	360,000	25,000	—	600,000	—
35.	—	535,000	10,000	—	600,000	—
36.	—	330,000	—	—	900,000	20,000
37.	—	220,000	52,000	—	300,000	—
38.	—	77,000	—	—	450,000	—
39.	—	145,000	—	—	600,000	—
40.	—	309,000	—	100,000	—	—
41.	—	185,000	—	—	500,000	—
42.	—	230,000	60,000	—	400,000	—
43.	—	205,000	8,800	—	300,000	—
44.	113,500	325,000	26,000	564,000	600,000	8,000
45.	—	60,000	65,000	—	500,000	—
46.	—	231,000	—	—	400,000	—
47.	—	480,000	71,000	—	600,000	—
48.	22,800	320,500	54,700	—	1,800,000	—
49.	—	325,000	55,000	—	600,000	—
50.	21,500	220,000	26,000	—	900,000	20,000
51.	8,000	215,000	35,000	—	400,000	18,000
52.	—	201,000	61,600	—	400,000	—
53.	40,000	363,000	37,000	100,000	1,400,000	40,000
54.	24,000	135,000	—	—	400,000	24,000
55.	—	260,000	—	—	450,000	16,500
56.	—	226,000	35,000	—	1,500,000	—
57.	—	207,000	70,200	—	200,000	—
58.	45,900	360,000	30,000	—	900,000	28,000
59.	—	188,700	129,000	—	—	—
60.	—	130,000	58,400	—	300,000	—
61.	4,000	95,000	10,000	—	550,000	14,000
62.	—	87,000	—	—	400,000	—
63.	—	210,000	40,000	—	500,000	—
64.	—	93,000	—	—	600,000	—

TABLE II. — *Debt Transactions for 1965*

TOWNS (Population over 10,000)	ISSUED			
	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans
65. Foxborough . . . . .	840,000	—	20,000	—
66. Wayland . . . . .	—	—	—	500,000
67. Westwood . . . . .	200,000	—	—	500,000
68. Athol . . . . .	570,000	100,000	—	150,000
69. East Longmeadow . . . . .	—	335,000	—	600,000
70. Abington . . . . .	—	—	—	800,000
71. Swansea . . . . .	—	—	—	300,000
72. Middleborough . . . . .	—	11,000	—	300,000
73. Amesbury . . . . .	20,000	40,000	—	600,000
74. Grafton . . . . .	—	—	—	450,000
75. Holden . . . . .	50,000	—	—	600,000
76. Northbridge . . . . .	80,000	—	—	100,000
77. Palmer . . . . .	—	—	—	500,000
78. Sharon . . . . .	2,500,000	—	—	900,000
79. Holbrook . . . . .	—	20,000	—	450,000
80. Bridgewater . . . . .	80,000	135,000	15,000	600,000
81. Sudbury . . . . .	—	—	—	1,000,000
82. Bedford . . . . .	418,350	—	—	1,000,000
83. Millbury . . . . .	—	—	—	400,000
84. Bellingham . . . . .	1,055,000	—	—	250,000
85. Westborough . . . . .	—	—	—	250,000
86. Warcham . . . . .	970,000	—	—	300,000
87. Acton . . . . .	725,000	—	—	400,000
88. Marshfield . . . . .	146,000	16,000	—	1,750,000
89. Easton . . . . .	300,000	—	—	700,000
90. Amherst . . . . .	1,495,000	—	300,000	350,000
91. Oxford . . . . .	—	—	—	400,000
<b>91 Towns . . . . .</b>	<b>\$43,038,150</b>	<b>\$5,927,029</b>	<b>\$4,904,000</b>	<b>\$77,825,000</b>

*Classified by Character of Obligation*

		PAID				
	Anticipation Reimburse- ment and Grant Loans	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	Anticipation Reimburse- ment and Grant Loans
65.	—	241,500	55,000	20,000	—	—
66.	—	262,000	11,500	—	500,000	—
67.	—	350,000	—	—	500,000	—
68.	—	14,000	17,000	—	150,000	—
69.	—	335,000	20,000	—	600,000	—
70.	—	264,000	24,000	—	800,000	—
71.	152,275	112,000	—	—	300,000	24,775
72.	—	127,500	5,500	—	300,000	—
73.	50,000	35,000	29,000	—	600,000	250,000
74.	—	133,000	—	—	450,000	—
75.	46,153	126,000	43,000	—	600,000	21,796
76.	—	47,750	—	—	100,000	—
77.	12,550	55,000	—	—	800,000	—
78.	8,000	260,000	30,000	—	900,000	6,000
79.	—	166,000	51,000	—	450,000	—
80.	—	143,706	20,000	15,000	600,000	—
81.	—	290,000	—	—	1,000,000	—
82.	22,615	529,000	47,500	—	1,000,000	7,879
83.	16,500	115,850	—	—	400,000	16,500
84.	74,050	111,000	29,000	—	250,000	92,000
85.	—	158,000	35,000	—	250,000	—
86.	—	133,000	—	—	300,000	—
87.	23,350	142,000	—	—	400,000	41,075
88.	—	370,000	49,000	—	1,750,000	—
89.	—	172,000	56,500	—	700,000	—
90.	22,000	74,000	45,000	420,000	350,000	52,100
91.	—	74,000	—	—	400,000	—
	<b>\$1,066,368</b>	<b>\$27,444,118</b>	<b>\$3,270,200</b>	<b>\$3,619,000</b>	<b>\$78,650,000</b>	<b>\$972,625</b>



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BY CITIES AND TOWNS

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Amherst . . . . .	41	44-45	Milton . . . . .	28	42-43
Andover . . . . .	30	42-43	Natick . . . . .	27	42-43
Arlington . . . . .	26	42-43	Needham . . . . .	27	42-43
Athol . . . . .	37	44-45	North Andover . . . . .	36	42-43
Auburn . . . . .	33	42-43	North Attleborough . . . . .	33	42-43
Barnstable . . . . .	33	42-43	Northbridge . . . . .	38	44-45
Bedford . . . . .	39	44-45	Norwood . . . . .	27	42-43
Belmont . . . . .	27	42-43	Oxford . . . . .	41	44-45
Bellingham . . . . .	29	44-45	Palmer . . . . .	38	44-45
Billerica . . . . .	29	42-43	Plymouth . . . . .	33	42-43
Braintree . . . . .	27	42-43	Randolph . . . . .	29	42-43
Bridgewater . . . . .	39	44-45	Reading . . . . .	29	42-43
Brookline . . . . .	26	42-43	Rockland . . . . .	34	42-43
Burlington . . . . .	31	42-43	Saugus . . . . .	29	42-43
Canton . . . . .	33	42-43	Scituate . . . . .	34	42-43
Chelmsford . . . . .	29	42-43	Sharon . . . . .	39	44-45
Clinton . . . . .	35	42-43	Shrewsbury . . . . .	31	42-43
Concord . . . . .	34	42-43	Somerset . . . . .	34	42-43
Danvers . . . . .	29	42-43	Southbridge . . . . .	31	42-43
Dartmouth . . . . .	32	42-43	South Hadley . . . . .	35	42-43
Dedham . . . . .	28	42-43	Stoneham . . . . .	30	42-43
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Fairhaven . . . . .	33	42-43	Tewksbury . . . . .	31	42-43
Falmouth . . . . .	35	42-43	Wakefield . . . . .	28	42-43
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Grafton . . . . .	38	44-45	Wayland . . . . .	37	44-45
Greenfield . . . . .	31	42-43	Webster . . . . .	35	42-43
Hingham . . . . .	31	42-43	Wellesley . . . . .	28	42-43
Holbrook . . . . .	39	44-45	Westborough . . . . .	40	44-45
Holden . . . . .	38	44-45	West Springfield . . . . .	28	42-43
Hudson . . . . .	35	42-43	Westwood . . . . .	37	44-45
Lexington . . . . .	27	42-43	Weymouth . . . . .	26	42-43
Longmeadow . . . . .	35	42-43	Whitman . . . . .	36	42-43
Ludlow . . . . .	32	42-43	Wilmington . . . . .	33	42-43
Marblehead . . . . .	30	42-43	Winchester . . . . .	29	42-43
			Winthrop . . . . .	30	42-43













MASS.  
DOCS.  
COLL.

The Commonwealth of Massachusetts  
DEPARTMENT OF CORPORATIONS AND TAXATION  
BUREAU OF ACCOUNTS

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FIFTY-SECOND REPORT

ON THE

STATISTICS OF MUNICIPAL FINANCES

FOR THE YEAR ENDING DECEMBER 31, 1966

---

BY

THE COMMISSIONER OF CORPORATIONS AND TAXATION

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## The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION,  
BOSTON, September 20, 1971

As Commissioner of Corporations and Taxation, I submit herewith the Fifty-second report on the Statistics of Municipal Finances of the cities and towns of the Commonwealth for the financial year 1966.

This report was prepared under the direction of Arthur H. MacKinnon, Director of Accounts, presenting data relative to the finances of the municipalities of the Commonwealth having a population of 10,000 or over and statistics relating to the debt of all cities and towns on December 31, 1966. The tabulations were compiled from returns made by city and town officials.

CLEO F. JAILLET  
*Commissioner of Corporations and Taxation*



## REPORT ON THE STATISTICS OF MUNICIPAL FINANCES — 1966

HON. CLEO F. JAILLET, *Commissioner of Corporations and Taxation,*  
*Boston*

SIR:—

I submit herewith the Fifty-second Report on the Statistics of Municipal Finances. The information presented is gathered from the classified receipts and expenditures for the year 1966 returned by the accounting officers of cities and towns on schedules furnished by the Director of Accounts in accordance with Section 43 of Chapter 44 of the General Laws. These returns are edited in the office by comparison with printed reports of the cities and towns and the audits made by the Bureau of Accounts.

The body of the report is divided into two parts: — Part I, 39 Cities, and Part II, 91 Towns having a population over 10,000. Each group is arranged in order of the population established by the State census of 1965.

Tables are presented in each group reporting the revenue and non-revenue receipts and expenditures in the year 1966, Table I, and the detail of debt issued and paid, Table II.

The terms “revenue” and “non-revenue” are used in the sense defined in Chapter 44 of the General Laws as amended by Chapter 358 of the Acts of 1946. “Revenue” is defined as receipts from (1) the exercise of governmental power of taxation and police control; (2) donations, gifts, grants, and subvention for governmental use; (3) performing services for compensation and from the operation or management of productive enterprises, investments, and properties of government. “Non-revenue” receipts consist of receipts from the sale or disposal of capital assets, from loans, refunds, and various temporary transactions.

The term “outlays” represents expenditures for purchase of land, construction of permanent improvements; and purchases of additional equipment which may be expected to last over a period of years, regardless of whether the appropriation was made from loans, grants, or taxation.

State and county assessments have been classified as one item. In previous reports these payments were classified by purpose.

### DEBT

The total funded debt issued by the 39 cities and 312 towns in the commonwealth in 1964, 1965, and 1966, classified by purpose, is shown in the table on page 3.

The net funded debt outstanding on December 31, 1966 for all cities and towns and the ratio of this debt to valuation is shown on pages 4-11.

The total assessed valuation, net funded debt, and ratio of net debt to valuation for all cities and towns for selected years since 1920 is shown on page 12.

The total gross debt, sinking funds held, and net debt for all cities and towns, classified as to general and enterprise purposes, for selected years since 1920, is shown on page 12.

### CERTIFICATION OF NOTES

The number of notes certified for towns, counties, and districts by this Bureau in 1966 was 3,000 representing a total value of \$181,685,863. Of this number 1,746 notes representing a value of \$173,624,917 were for temporary loans, and 1,254 notes representing a value of \$8,060,946 were for funded debt.

CONCLUSION

The office continues to serve the public by giving statistical presentations of the cost of government, by the certification of notes for towns, counties, and districts; and by the auditing of municipal, county, and district accounts, and the installation of accounting systems. The director and assistant directors give advice and information regarding the duties of financial officers of the municipalities, and give assistance to them in regard to the financial problems of the municipalities when requested.

More detailed statistical compilations relative to receipts and payments, tax rates, debt authorizations and issues, outstanding debt, and other related matters are frequently requested and gladly furnished.

Respectfully submitted,  
ARTHUR H. MACKINNON  
*Director of Accounts*

BOSTON  
September 20, 1971

*Purposes of Funded Debt Issued in 1964, 1965, and 1966*

	1964	1965	1966
Highways and Bridges . . . . .	\$6,621,000	\$6,580,900	\$5,302,000
Off-Street Parking . . . . .	847,000	1,131,000	1,415,000
Sewers, Surface Drainage . . . . .	14,379,700	14,937,640	10,330,500
Schools . . . . .	65,046,725	51,634,200	71,549,881
Land and Buildings (other than schools) . . . . .	21,656,000	9,534,000	14,185,500
Building Remodeling . . . . .	5,905,500	3,160,000	3,370,000
Equipment . . . . .	1,881,177	2,316,944	1,980,821
Rivers and Harbors . . . . .	—	270,000	—
Shore Protection . . . . .	—	50,000	138,000
Flood Control . . . . .	—	—	300,000
Urban Redevelopment . . . . .	1,785,000	4,854,000	7,752,000
Parks and Conservation . . . . .	254,000	—	—
Swimming Pools . . . . .	—	325,000	185,000
Skating Rinks . . . . .	—	120,000	—
Golf Courses . . . . .	275,000	150,000	—
Electric . . . . .	658,000	2,900,000	300,000
Water . . . . .	11,932,423	11,589,656	10,594,610
Airport . . . . .	155,000	—	—
Cemetery . . . . .	60,000	—	—
Municipal Relief . . . . .	6,759,000	2,413,500	3,411,000
Final Judgment . . . . .	498,108	42,000	30,929
Funding . . . . .	—	440,000	—
Totals . . . . .	\$138,713,633	\$112,448,840	\$130,845,241

*Net Debt, December 31, 1966, and Ratio of Net Debt to Valuation: Cities*

Cities	Population 1965	Valuation 1966 Including Motor Vehicles	Net Debt, December 31, 1966			Ratio of Net Debt to Valuation			
			General Debt		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise	Total
			Inside Limit	Outside Limit					
Attleboro	28,690	\$145,746,204	\$1,232,000	\$3,996,000	\$1,270,000	\$6,498,000	3.59	0.87	4.46
Beverly	38,135	75,471,567	1,112,300	6,738,000	1,060,000	8,910,300	10.40	1.41	11.81
Boston	616,326	1,652,049,100	53,406,418	64,035,000	350,000	117,791,418	7.11	0.02	7.13
Brockton	83,499	172,698,555	15,600,000	19,370,000	4,972,000	24,342,000	11.22	2.88	14.10
Cambridge	92,677	305,800,876	252,000	10,035,000	200,000	10,487,000	3.36	0.07	3.43
Chelsea	27,098	58,546,417	1,070,000	220,000	—	1,290,000	2.20	—	2.20
Chicago	58,377	101,688,580	1,575,000	4,450,000	1,051,000	7,076,000	5.93	1.03	6.96
Cicopee	43,410	147,556,278	1,500,000	400,000	—	1,900,000	1.29	—	1.29
Everett	98,053	148,430,364	2,019,000	2,273,890	4,292,890	4,292,890	502,110	0.34	3.23
Fall River	43,087	86,122,892	1,473,000	4,615,000	2,487,000	8,575,000	7.07	2.89	9.96
Fitchburg	20,463	41,404,029	435,000	350,000	825,000	1,610,000	1.90	1.99	3.89
Gardner	26,744	150,374,510	1,505,000	3,143,000	1,475,000	6,123,000	3.09	0.98	4.07
Gloucester	43,249	96,346,698	996,000	5,546,000	255,000	6,797,000	6.79	0.26	7.05
Haverhill	52,636	124,920,503	886,000	8,769,000	7,300,000	16,955,000	7.73	5.84	13.57
Holyoke	69,070	117,700,377	1,670,000	3,551,000	1,028,000	6,249,000	4.44	0.87	5.31
Lawrence	29,729	67,130,806	1,054,000	6,215,000	3,403,000	10,672,000	10.83	5.07	15.90
Leominster	86,535	165,834,055	4,385,000	6,940,000	2,058,000	13,383,000	6.83	1.24	8.07
Lowell	92,653	162,814,427	3,446,000	4,677,000	70,000	8,193,000	4.99	0.04	5.03
Lynn	56,142	120,615,908	1,720,000	6,025,000	200,000	7,945,000	6.42	0.17	6.59
Malden	23,591	41,514,398	1,220,000	4,740,000	1,392,500	7,352,500	14.36	3.35	17.71
Marlborough	60,429	140,645,667	2,284,000	420,000	—	2,704,000	1.92	—	1.92
Medford	32,105	68,238,341	810,000	1,075,000	—	1,885,000	2.76	—	2.76
Melrose	100,176	194,849,342	3,209,734	6,515,000	1,567,000	11,291,734	4.99	0.81	5.80
New Bedford	14,732	34,786,248	80,000	1,490,000	158,000	1,728,000	4.51	0.46	4.97
Newburyport	88,514	371,711,299	6,438,000	9,418,000	—	15,856,000	4.27	—	4.27
Newton	19,805	37,277,877	803,000	1,625,000	488,000	2,916,000	6.51	1.31	7.82
North Adams	27,062	52,940,387	432,000	2,675,000	20,000	3,127,000	5.87	0.04	5.91
Northampton	41,781	90,517,271	615,000	10,095,000	1,350,000	12,060,000	11.83	1.49	13.32
Peabody	56,511	283,525,347	830,000	16,790,000	1,610,000	19,230,000	6.21	0.57	6.78
Pittsfield	87,158	216,182,595	5,823,000	7,990,000	25,000	13,238,000	6.11	0.01	6.12
Quincy	42,394	96,259,331	1,457,000	2,742,000	128,000	2,870,000	2.85	0.13	2.98
Revere	40,112	108,309,753	1,125,000	506,000	1,631,000	2,956,000	1.51	1.22	2.73
Salem	86,332	157,016,047	2,345,000	2,135,000	20,000	4,480,000	2.86	0.01	2.87
Somerville	165,520	623,570,299	16,525,000	11,150,000	9,146,000	36,821,000	4.44	1.46	5.90
Springfield	42,018	66,574,621	550,000	1,872,000	5,600,000	8,022,000	3.64	8.41	12.05
Taunton	57,134	167,560,038	3,984,000	6,578,000	185,000	10,747,000	6.30	0.11	6.41
Waltham	28,020	135,874,144	1,056,000	4,248,000	623,000	10,747,000	3.12	0.46	3.58
Westfield	35,149	94,579,676	1,300,000	8,751,000	1,315,000	11,366,000	10.63	1.39	12.02
Woburn	180,341	440,840,884	15,669,000	21,594,000	4,225,000	41,488,000	8.45	0.96	9.41
Worcester	283,457	\$7,364,025,711	\$150,062,452	\$276,874,890	\$57,683,610	\$484,620,952	5.80	0.78	6.58
39 Cities				\$426,937,342					

*Net Debt, December 31, 1966, and Ratio of Net Debt to Valuation: Towns over 5,000 Population*

Towns Over 5,000 Population)	Population 1965	Valuation 1966 Including Motor Vehicles	Net Debt, December 31, 1966				Ratio of Net Debt to Valuation			
			General Debt		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise	Total	
			Inside Limit	Outside Limit						Total
Abington	11,790	\$41,641,785	\$163,000	\$2,598,000	\$2,761,000	\$2,966,000	6.63	0.49	7.12	
Acton	10,188	74,995,754	400,000	1,075,000	1,475,000	1,475,000	1.97	—	1.97	
Acushnet	6,717	8,278,511	89,000	475,000	564,000	581,000	6.81	0.21	7.02	
Adams	12,703	48,684,461	108,000	375,000	483,000	483,000	0.99	—	0.99	
Agawam	17,484	43,346,250	1,044,000	1,260,000	2,304,000	2,304,000	5.32	—	5.32	
Amesbury	11,617	30,011,238	56,479	2,499,521	2,556,000	128,000	2,684,000	8.52	0.42	8.94
Amherst	10,097	64,333,479	752,000	1,115,000	1,867,000	315,000	2,182,000	2.90	0.49	3.39
Andover	20,551	123,131,348	1,414,000	6,245,000	7,659,000	865,000	8,524,000	6.22	0.70	6.92
Arlington	52,482	115,048,970	710,000	2,245,000	2,955,000	2,955,000	2,955,000	2.57	—	2.57
Ashtland	8,698	38,414,510	113,000	2,355,000	2,468,000	30,000	2,498,000	6.42	0.08	6.50
Athol	11,989	18,002,551	98,500	535,000	633,500	110,000	743,500	3.52	0.61	4.13
Auburn	15,396	34,365,716	373,500	1,805,000	2,178,500	—	2,178,500	6.34	—	6.34
Avon	5,175	11,924,413	150,000	1,195,000	1,345,000	110,000	1,455,000	11.28	0.92	12.20
Barnstable	15,609	83,414,780	1,180,000	2,765,000	3,945,000	15,000	3,960,000	4.73	0.02	4.75
Bedford	10,787	46,100,669	1,554,000	4,350,000	5,904,000	455,000	6,359,000	12.80	0.99	13.79
Belchertown	5,758	17,144,676	60,000	878,000	938,000	—	938,000	5.47	—	5.47
Bellingham	10,604	20,539,826	130,000	2,268,000	2,398,000	193,000	2,591,000	11.67	0.94	12.61
Belmont	28,794	91,659,772	730,000	—	730,000	—	730,000	0.80	—	0.80
Billerica	23,633	41,016,593	370,000	4,497,000	4,867,000	513,000	5,380,000	11.87	1.25	13.12
Blackstone	6,025	5,913,323	14,000	885,000	899,000	255,000	1,154,000	15.21	4.31	19.52
Bourne	6,376	28,997,283	262,000	1,119,000	1,381,000	—	1,381,000	4.76	—	4.76
Braintree	33,954	95,776,226	2,890,000	3,194,000	6,084,000	3,309,000	9,393,000	6.35	3.46	9.81
Bridgewater,	11,056	35,516,304	190,000	140,000	330,000	195,000	525,000	0.93	0.55	1.48
Brookline	53,608	260,757,437	4,868,000	2,885,000	7,753,000	—	7,753,000	2.97	—	2.97
Burlington	19,473	125,111,860	1,202,756	7,236,000	8,438,756	—	8,438,756	6.74	—	6.74
Canton	15,310	40,072,424	987,000	3,498,000	4,485,000	490,000	4,975,000	11.19	1.23	12.42
Chelmsford	23,040	45,053,570	621,000	4,225,000	4,846,000	—	4,846,000	10.76	—	10.76
Clincon	13,626	18,406,554	320,000	1,200,000	1,520,000	657,400	2,177,400	8.26	3.57	11.83
Cohasset	6,559	20,974,517	306,000	799,000	1,105,000	313,000	1,418,000	5.27	1.49	6.76
Concord	14,516	98,698,349	460,000	2,842,000	3,302,000	257,800	3,559,800	3.35	0.26	3.61
Dalton	7,360	31,064,904	27,400	970,000	997,400	—	997,400	3.21	—	3.21
Danvers	24,764	139,321,570	1,632,500	2,885,000	4,517,500	603,000	5,120,500	3.24	0.44	3.68
Dartmouth	17,187	37,307,937	385,000	4,560,000	4,945,000	420,000	5,365,000	13.25	1.13	14.38
Dedham	26,618	75,418,226	3,279,000	4,181,000	7,460,000	—	7,460,000	9.89	—	9.89
Dracut	16,535	25,245,824	200,000	1,440,000	1,640,000	—	1,640,000	6.50	—	6.50
Dudley	6,960	16,816,747	243,000	813,000	1,056,000	104,000	1,160,000	6.28	0.62	6.90
Duxbury	6,211	35,151,098	89,000	695,000	784,000	347,960	1,131,960	2.23	0.99	3.22
East Bridgewater	7,460	30,506,168	265,500	830,000	1,095,500	685,000	1,780,500	3.59	2.25	5.84
Easthampton	12,974	25,598,027	595,000	720,000	1,315,000	60,000	1,375,000	5.14	0.23	5.37
East Longmeadow	11,988	78,773,266	527,500	2,905,000	3,432,500	365,000	3,797,500	4.36	0.46	4.82
Easton	10,130	46,107,678	110,000	2,001,000	2,111,000	691,000	2,802,000	4.58	1.50	6.08
Fairhaven	15,642	23,237,327	535,200	1,580,000	2,115,200	20,800	2,136,000	9.10	0.09	9.19
Falmouth	13,832	75,195,763	1,872,000	835,000	2,707,000	790,000	3,497,000	3.60	1.05	4.65
Foxborough	12,223	49,469,775	880,000	1,595,000	2,475,000	190,000	2,665,000	5.00	0.39	5.39
Franklin	52,369	332,470,422	3,334,000	10,770,000	14,104,000	965,000	15,069,000	4.24	0.29	4.53
Franklin	11,571	15,463,290	575,000	2,005,000	2,580,000	200,000	2,780,000	8.61	0.67	9.28
			95,000	1,395,000	1,490,000	—	1,490,000	9.64	—	9.64



*Net Debt, December 31, 1966, and Ratio of Net Debt to Valuation: Towns over 5,000 Population*

Towns (Over 5,000 Population)	Population 1965	Valuation 1966 Including Motor Vehicles	Net Debt, December 31, 1966			Ratio of Net Debt to Valuation		
			General Debt		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise
			Inside Limit	Outside Limit				
Great Barrington	7,147	16,388,435	55,000	—	—	55,000	0.34	—
Greenfield	18,265	83,171,414	970,000	785,000	—	1,755,000	2.11	0.34
Hamilton	6,141	15,193,008	224,000	310,000	20,000	1,755,000	3.52	2.11
Hanover	7,862	14,135,122	20,000	1,622,000	160,000	1,802,000	3.72	0.13
Hanson	5,285	9,350,493	52,000	1,208,000	30,000	1,280,000	13.47	3.65
Hingham	17,576	107,876,250	1,105,000	3,703,000	30,000	4,838,000	125.00	4.08
Holbrook	11,231	50,362,019	371,000	1,325,000	206,000	1,902,000	4.45	14.81
Holden	11,504	65,641,855	188,000	1,930,000	229,000	2,347,000	3.78	0.03
Holliston	8,915	20,635,371	146,000	1,610,000	288,000	2,044,000	3.23	0.41
Hopkinton	5,512	29,236,394	56,000	1,330,000	166,000	1,552,000	8.51	3.58
Hudson	13,642	19,902,319	500,000	2,065,000	1,094,000	3,659,000	4.74	9.91
Hull	8,836	48,129,577	468,000	1,030,000	—	1,498,000	5.31	0.57
Ipswich	9,955	59,590,512	726,500	1,631,000	—	2,357,500	12.89	5.31
Lee	6,021	30,896,293	—	1,000,000	757,000	1,498,000	3.11	18.38
Leicester	8,701	17,543,561	33,800	790,000	—	823,800	3.96	—
Littlington	31,388	198,267,311	2,723,000	9,405,000	404,000	12,128,000	1.27	5.23
Littleton	5,572	33,847,984	25,000	750,000	—	775,000	3.23	1.31
Longmeadow	13,809	105,809,643	795,000	3,452,000	70,500	4,217,000	4.70	4.54
Ludlow	15,922	66,837,681	794,000	2,665,000	384,000	3,843,000	6.12	6.31
Lunenburg	7,321	15,070,269	41,000	300,000	90,000	1,437,000	2.29	0.19
Lynnfield	9,821	78,065,205	960,000	2,425,000	—	3,385,000	4.01	2.50
Mansfield	8,620	33,801,004	113,000	1,135,000	—	1,248,000	5.18	4.10
Marblehead	20,942	65,345,554	2,496,000	2,095,000	8,000	4,591,000	2.26	—
Marshfield	10,176	83,746,385	306,000	4,255,000	200,000	4,791,000	4.34	0.02
Maynard	9,070	45,737,180	424,000	1,550,000	250,100	2,224,100	3.69	3.71
Medfield	7,479	38,423,458	130,000	3,287,000	69,000	3,476,000	7.02	0.30
Medway	8,669	32,391,557	40,000	3,287,000	350,000	3,637,000	5.44	0.30
Methuen	32,466	53,282,136	660,000	2,270,000	341,000	2,651,000	4.32	4.47
Middleborough	11,726	42,565,976	603,928	1,660,000	433,000	2,636,928	8.89	9.80
Milford	17,034	27,573,306	558,500	305,000	—	863,500	7.13	8.18
Millbury	10,764	14,427,339	46,500	650,000	39,700	1,093,628	4.36	0.81
Millis	5,262	29,441,164	343,118	1,715,000	—	2,058,118	2.48	0.09
Milton	27,708	77,326,631	583,000	1,260,000	18,700	1,843,700	3.13	3.13
Monson	7,324	26,665,535	—	1,435,000	165,000	1,600,000	4.83	—
Montague	8,629	14,301,702	187,000	838,000	—	1,025,000	6.99	4.83
Natick	30,365	180,396,495	859,200	5,766,000	—	6,625,200	7.05	7.05
Needham	29,303	107,467,290	2,247,000	6,445,000	—	8,692,000	2.60	0.22
North Andover	12,514	30,195,674	558,000	1,600,000	221,000	2,379,000	5.38	—
North Attleborough	15,682	34,222,232	405,000	2,150,000	—	2,555,000	7.17	0.19
Northborough	8,314	40,746,843	120,000	1,610,000	560,200	3,115,200	8.09	8.09
Northbridge	11,502	13,891,080	188,000	1,530,000	195,000	1,925,000	7.15	7.88
North Reading	9,882	51,593,780	240,000	2,415,000	—	2,655,000	7.46	1.64
Norton	6,737	24,554,615	20,000	800,000	259,500	1,039,500	4.24	0.48
Norwell	6,387	24,554,615	145,000	1,415,000	111,950	1,672,450	12.37	—
Norwood	28,978	79,502,476	1,510,000	768,000	330,000	2,548,000	5.15	0.50
Orange	6,206	14,050,040	10,600	—	580,000	590,600	3.63	0.46
Oxford	10,034	19,972,222	215,000	302,000	10,000	517,000	2.86	0.73
					—	517,000	0.08	0.07
					—	517,000	2.59	—



Palmer	.	.	.	17,437,935	200,000	480,000	680,000	—	179,000	—	3,90	—	3,90
Pembroke	.	.	.	35,838,037	404,000	940,000	1,344,000	585,000	—	179,000	3,75	—	3,75
Plymouth	.	.	.	15,029,900	245,000	340,000	544,000	1,583,000	445,000	—	1,15	0,87	0,87
Randolph	.	.	.	102,626,225	584,000	7,677,500	8,261,500	326,000	—	326,000	8,05	0,32	8,37
Raynham	.	.	.	12,272,288	91,000	1,143,000	1,234,000	—	—	—	10,06	—	10,06
Reading	.	.	.	96,938,656	755,000	1,680,000	2,435,000	1,235,000	—	1,235,000	2,51	1,28	3,79
Rehoboth	.	.	.	26,704,148	28,000	184,000	212,000	—	—	—	0,79	—	0,79
Rockland	.	.	.	63,750,720	385,000	2,900,000	3,285,000	208,000	—	208,000	5,00	0,31	5,31
Rockport	.	.	.	31,157,272	296,000	420,000	716,000	—	—	—	2,30	—	2,30
Saugus	.	.	.	52,277,296	2,271,000	4,493,000	6,764,000	131,000	—	131,000	12,94	0,25	13,19
Scituate	.	.	.	98,185,631	913,000	7,181,000	8,094,000	37,000	—	—	8,24	0,04	8,28
Seekonk	.	.	.	30,958,701	315,000	3,242,000	3,557,000	—	—	—	11,49	—	11,49
Sharon	.	.	.	61,069,510	490,000	4,355,000	4,845,000	215,000	—	—	7,94	0,35	8,29
Shrewsbury	.	.	.	93,450,781	510,000	6,135,000	6,135,000	75,000	—	75,000	6,57	0,08	6,65
Somerset	.	.	.	69,635,138	880,000	1,700,000	2,580,000	3,585,000	—	—	3,70	5,15	8,85
Southbridge	.	.	.	26,922,202	695,000	280,000	975,000	—	—	—	3,62	—	3,62
South Hadley	.	.	.	33,421,460	235,000	2,200,000	2,455,000	—	—	—	7,35	—	7,35
Southwick	.	.	.	26,344,228	—	1,185,000	1,185,000	—	—	—	4,50	—	4,50
Spencer	.	.	.	9,220,553	65,000	—	65,000	70,000	—	70,000	0,70	0,76	1,46
Stonham	.	.	.	48,040,168	772,000	6,050,000	6,822,000	251,000	—	251,000	14,20	0,52	14,72
Stoughton	.	.	.	37,881,359	451,000	5,054,000	5,505,000	138,000	—	138,000	14,53	0,37	14,90
Sudbury	.	.	.	31,315,529	121,400	3,040,000	3,161,400	—	—	—	10,10	—	10,10
Swampscott	.	.	.	110,042,530	356,000	1,635,000	1,991,000	—	—	—	1,81	0,10	1,91
Swansea	.	.	.	15,308,937	144,000	865,000	1,009,000	—	—	—	6,59	—	6,59
Templeton	.	.	.	17,099,538	42,500	—	42,500	243,700	—	243,700	0,25	—	1,42
Tewksbury	.	.	.	27,234,854	546,150	2,440,000	2,986,150	1,132,000	—	1,132,000	10,96	4,16	15,12
Uxbridge	.	.	.	11,308,330	106,562	170,000	276,562	—	—	—	2,45	—	2,45
Wakefield	.	.	.	79,064,247	590,000	2,652,000	3,242,000	232,000	—	232,000	4,10	0,29	4,39
Walpole	.	.	.	46,567,845	1,359,000	3,155,000	4,514,000	—	—	—	9,69	—	9,69
Ware	.	.	.	14,470,572	19,000	685,000	704,000	8,000	—	—	4,86	0,06	4,92
Wareham	.	.	.	29,636,473	158,000	1,510,000	1,668,000	—	—	—	5,63	—	5,63
Watertown	.	.	.	100,434,827	1,795,000	1,985,000	3,780,000	—	—	—	3,76	—	3,76
Wayland	.	.	.	38,150,128	77,000	2,715,000	2,792,000	70,000	—	70,000	7,32	0,18	7,50
Webster	.	.	.	29,594,258	1,280,000	1,455,000	1,735,000	100,000	—	100,000	5,86	0,34	6,20
Wellesley	.	.	.	96,729,164	1,384,000	1,985,000	3,369,000	—	—	—	3,48	—	3,48
Westborough	.	.	.	22,555,087	170,000	4,615,000	4,785,000	234,000	—	234,000	21,21	1,04	22,25
West Boylston	.	.	.	30,772,329	70,000	1,075,000	1,145,000	—	—	—	3,72	—	3,72
West Bridgewater	.	.	.	27,035,917	266,000	1,665,000	1,931,000	299,000	—	299,000	7,14	1,11	8,25
Westford	.	.	.	44,804,301	77,000	1,420,000	1,497,000	302,400	—	302,400	3,34	0,68	4,02
Weston	.	.	.	99,727,793	349,000	2,980,000	3,329,000	250,000	—	250,000	3,34	0,25	3,59
Westport	.	.	.	17,813,173	170,000	170,000	340,000	—	—	—	1,91	—	1,91
West Springfield	.	.	.	99,739,608	1,545,000	3,230,000	4,775,000	170,000	—	170,000	4,79	0,17	4,96
Westwood	.	.	.	37,877,451	713,000	4,525,000	5,238,000	—	—	—	13,83	—	13,83
Weymouth	.	.	.	159,215,437	6,304,000	5,276,000	11,580,000	1,048,000	—	1,048,000	7,27	0,66	7,93
Whitman	.	.	.	17,317,232	78,000	633,000	711,000	—	—	—	4,11	—	4,11
Willbraham	.	.	.	65,762,852	205,000	330,000	535,000	45,000	—	45,000	0,81	0,07	0,88
Williamstown	.	.	.	99,045,248	75,000	400,000	475,000	60,000	—	60,000	1,15	1,30	1,30
Wilmington	.	.	.	101,470,810	322,175	4,065,000	4,387,175	657,600	—	657,600	4,43	0,66	5,09
Winchendon	.	.	.	14,080,691	331,500	480,000	811,500	36,000	—	36,000	5,76	0,26	6,02
Winchester	.	.	.	101,470,810	1,685,000	2,520,000	4,205,000	155,000	—	155,000	4,15	0,15	4,30
Winthrop	.	.	.	78,188,471	240,000	2,480,000	2,720,000	—	—	—	3,48	—	3,48
Wrentham	.	.	.	32,273,061	155,000	90,000	245,000	261,000	—	261,000	1,05	—	1,12
Yarmouth	.	.	.	42,800,300	495,000	405,000	900,000	912,000	—	912,000	2,10	2,13	4,23
147 Towns .	.	.	.	\$7,831,781,828	\$91,357,768	\$310,559,021	\$401,916,789	\$35,605,310	\$437,522,099	5.13	0.46	5.59	

*Net Debt, December 31, 1966, and Ratio of Net Debt to Valuation: Towns under 5,000 Population*

Towns (Under 5,000 Population)	Population 1965	Valuation 1966 Including Motor Vehicles	Net Debt, December 31, 1966			Ratio of Net Debt to Valuation			
			General Debt		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise	Total
			Inside Limit	Outside Limit					
Alford	224	\$2,862,851	—	—	—	—	—	—	—
Ashburnham	•	8,183,297	\$19,000	—	\$19,000	\$42,000	0.23	0.28	0.51
Ashby	•	3,042	23,500	—	92,500	92,500	0.96	—	0.96
Ashfield	•	2,089	6,000	\$69,000	6,000	6,000	0.10	—	0.10
Ayer	•	5,727,964	52,500	—	594,500	47,500	5.74	0.46	6.20
Barre	•	10,352,776	30,000	60,000	90,000	55,000	1.79	1.09	2.88
Becket	•	5,035,724	6,600	—	6,600	6,600	0.09	—	0.09
Berkley	•	7,264,351	11,000	280,000	291,000	—	291,000	4.63	4.63
Berlin	•	6,287,945	17,000	24,000	41,000	—	41,000	0.44	0.44
Bernardston	•	9,277,861	10,000	10,000	10,000	—	10,000	0.18	0.18
Blandford	•	5,420,940	—	42,000	42,000	—	42,000	2.43	2.43
Bolton	•	1,729,956	36,000	30,000	66,000	—	66,000	1.79	1.79
Boxborough	•	3,683,529	—	270,000	270,000	—	270,000	12.37	12.37
Boxford	•	2,183,179	—	82,000	82,000	—	82,000	0.95	0.95
Boylston	•	8,659,725	11,200	160,000	171,200	—	171,200	1.52	1.52
Brewster	•	11,290,356	45,000	—	45,000	—	45,000	0.16	0.16
Brimfield	•	28,551,681	—	—	—	—	—	—	—
Brookfield	•	5,773,307	—	110,000	125,000	—	125,000	1.97	1.97
Buckland	•	6,333,442	15,000	12,000	12,000	—	12,000	0.31	0.31
Carlisle	•	3,923,847	—	365,000	365,000	—	365,000	7.72	—
Carver	•	4,729,275	32,000	315,000	347,000	—	347,000	6.11	—
Charlemont	•	5,682,194	—	—	—	—	—	—	—
Charlton	•	4,188,788	12,000	308,000	320,000	—	320,000	4.67	4.67
Chatham	•	6,850,345	209,000	1,040,000	1,249,000	—	1,249,000	3.35	3.35
Cheshire	•	37,255,107	—	374,000	374,000	—	374,000	3.41	—
Chester	•	10,970,448	2,000	—	2,000	8,000	10,000	0.04	0.17
Chesterfield	•	4,873,664	3,350	—	3,350	—	3,350	0.06	0.06
Chilmark	•	5,628,863	—	—	—	—	—	—	—
Clarksburg	•	2,926,026	—	—	—	—	—	—	—
Colrain	•	6,815,780	10,000	315,000	325,000	—	325,000	4.77	4.77
Conway	•	7,621,475	4,000	24,000	28,000	—	28,000	0.37	0.37
Cummington	•	3,405,935	—	15,000	15,000	—	15,000	0.44	0.44
Deerfield	•	948	—	26,000	26,000	—	26,000	0.80	0.80
Dennis	•	3,253,500	30,000	75,000	105,000	—	105,000	1.22	1.22
Dighton	•	8,627,563	270,500	290,000	560,500	—	560,500	1.78	1.78
Douglas	•	31,552,583	30,000	70,000	100,000	—	100,000	1.28	1.28
Dover	•	7,792,450	63,000	60,000	123,000	—	123,000	3.19	3.19
Dunstable	•	3,859,548	100,000	310,000	410,000	—	410,000	3.06	3.06
East Brookfield	•	13,397,982	—	188,000	188,000	—	188,000	12.87	12.87
Eastham	•	1,021	18,000	67,000	85,000	9,200	94,200	0.12	0.12
Edgartown	•	7,861,427	48,000	—	48,000	—	48,000	0.15	0.15
Egmont	•	31,724,811	221,000	48,000	269,000	—	269,000	2.58	2.58
Erving	•	10,421,545	—	—	—	—	—	—	—
Essex	•	2,749,641	—	—	—	—	—	—	—
Florida	•	3,086,045	55,000	327,000	382,000	175,000	557,000	1.29	4.09
	•	13,632,816	—	135,000	135,000	—	135,000	7.22	7.22
	•	1,869,300	—	—	—	—	—	—	—

Freetown	3,337	6,406,142	8,000	217,000	225,000	—	—	351	—	351
Gay Head	1,113	—	13,000	—	13,000	—	—	1,11	—	1,11
Georgetown	4,644	24,034,078	26,000	570,000	596,000	213,000	0.89	2,48	0.89	2,48
Gill	1,290	4,679,082	—	80,000	80,000	—	—	1,71	—	1,71
Goshen	437	1,188,774	1,000	7,000	8,000	—	—	0,67	—	0,67
Gosnold	61	906,302	2,000	—	2,000	7,000	0.77	0,22	0.77	0,99
Granby	4,770	13,858,634	50,000	1,952,000	2,002,000	—	—	14,45	—	14,45
Granville	984	3,067,705	—	—	—	—	—	—	—	—
Groton	4,500	23,157,132	7,500	615,000	622,500	—	—	2,69	—	2,69
Groveland	4,866	11,287,252	45,000	1,075,000	1,120,000	343,600	3.05	9,92	3.05	12,97
Hadley	3,568	8,144,539	30,000	1,025,000	1,055,000	—	—	12,95	—	12,95
Halifax	2,637	5,896,565	70,000	240,000	310,000	402,000	6.82	5,25	6.82	12,07
Hampden	3,211	16,386,941	50,000	1,865,000	1,915,000	—	—	11,69	—	11,69
Hancock	517	2,552,780	24,000	33,000	57,000	—	—	2,23	—	2,23
Hardwick	2,395	3,039,020	17,000	—	17,000	—	—	0,55	—	0,55
Harvard	2,360	7,010,518	2,000	634,000	636,000	2,000	0.03	9,07	0.03	9,10
Harwich	4,830	80,914,236	208,000	1,250,000	1,458,000	146,000	1.80	1,80	1.98	1,98
Hatfield	2,708	16,279,766	65,000	195,000	260,000	4,000	0.02	1,60	0.02	1,62
Hawley	249	826,188	—	—	—	—	—	—	—	—
Heath	300	871,195	—	—	—	—	—	—	—	—
Hinsdale	1,485	6,987,362	1,500	—	1,500	—	—	0,02	—	0,02
Holland	798	2,258,392	16,000	45,500	61,500	—	—	2,72	—	2,72
Hopedale	4,363	25,115,217	358,000	645,000	1,003,000	26,000	0.11	3,99	0.11	4,10
Hubbardston	1,365	1,917,235	15,000	45,000	60,000	—	—	3,13	—	3,13
Huntington	1,454	2,522,925	10,000	—	10,000	—	—	0,40	—	0,40
Kingston	4,946	14,192,601	35,000	70,000	105,000	208,000	1.47	0,74	1.47	2,21
Lakeville	3,773	7,340,838	6,000	277,000	283,000	—	—	3,86	—	3,86
Lancaster	4,815	23,448,552	97,000	141,000	238,000	182,000	0.78	1,01	0.78	1,79
Lanesborough	3,062	13,658,492	2,500	271,000	273,500	—	—	2,00	—	2,00
Lenox	4,661	15,847,655	335,000	1,285,000	1,620,000	178,000	1.13	10,22	1.13	11,35
Leverett	976	2,495,229	3,000	36,000	39,000	—	—	1,56	—	1,56
Leyden	343	514,170	1,000	7,500	8,500	—	—	1,65	—	1,65
Lincoln	4,463	40,416,106	143,000	1,105,000	1,248,000	198,000	0.49	3,09	0.49	3,58
Manchester	4,386	50,119,135	225,000	435,000	660,000	—	—	1,32	—	1,32
Marion	3,481	27,490,172	41,000	—	41,000	385,000	1.40	0,15	1.40	1,55
Mashpee	665	6,112,724	109,000	—	109,000	—	—	1,78	—	1,78
Mattapoisett	3,942	26,739,331	11,000	710,000	721,000	51,000	0.19	2,70	0.19	2,89
Medford	2,310	11,474,804	16,000	48,000	64,000	—	—	3,00	—	3,00
Merrimac	3,733	12,591,056	54,000	860,000	914,000	36,000	0.29	7,26	0.29	7,55
Middlefield	280	1,602,694	2,000	50,000	52,000	—	—	3,24	—	3,24
Middleton	3,909	15,686,283	42,000	433,000	475,000	10,500	0.07	3,03	0.07	3,10
Milville	1,706	1,693,964	3,500	—	3,500	—	—	0,21	—	0,21
Monroe	213	920,924	—	—	—	—	—	—	—	—
Montgomery	580	1,803,797	—	—	—	—	—	—	—	—
Montpelier	397	2,036,243	6,558	—	6,558	—	—	0,32	—	0,32
Mount Washington	53	445,113	—	—	—	—	—	—	—	—
Niantic	4,067	16,337,118	80,000	560,000	640,000	—	—	3,92	—	3,92
Nantucket	3,714	19,840,975	120,000	455,000	575,000	7,500	0.04	2,90	0.04	2,94
New Ashford	174	1,738,352	—	—	—	—	—	—	—	—
New Braintree	530	2,564,329	—	—	—	—	—	—	—	—
Newbury	3,485	6,656,998	—	—	—	—	—	—	—	—
New Marlborough	1,103	7,389,602	70,000	160,000	230,000	—	—	3,46	—	3,46
New Salem	449	897,812	—	—	—	—	—	—	—	—
Norfolk	3,985	6,342,127	2,800	38,000	40,800	—	—	4,54	—	4,54
North Brookfield	3,608	15,866,817	168,000	343,000	511,000	5,000	0.08	8,06	0.08	8,14
			—	225,000	225,000	—	—	1,42	—	1,42

Net Debt, December 31, 1966, and Ratio of Net Debt to Valuation: Towns under 5,000 Population

Towns (Under 5,000 Population)	Population 1965	Valuation 1966 Including Motor Vehicles	Net Debt, December 31, 1966			Ratio of Net Debt to Valuation		
			General Debt		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise
			Inside Limit	Outside Limit				
Northfield	.	2,412	24,000	—	—	24,000	0.23	—
Oak Bluffs	.	1,492	272,000	—	81,000	353,000	2.94	0.87
Oakham	.	632	827,042	2,500	—	9,200	1.11	1.11
Orleans	.	3,181	45,011,267	45,000	1,680,000	1,921,000	0.54	3.73
Oris	.	572	3,656,191	4,500	—	15,400	0.42	0.42
Paxton	.	2,856	7,141,974	809,000	106,000	1,030,000	12.94	1.48
Pelham	.	921	1,668,961	160,000	—	160,000	9.59	9.59
Pepperell	.	4,573	17,911,852	697,000	—	697,000	3.89	—
Peter	.	220	8,000	8,000	—	16,000	1.97	1.97
Petersham	.	990	—	—	—	—	—	—
Phillipston	.	842	4,971,866	—	—	—	0.27	—
Plainfield	.	261	1,280,424	1,000	—	3,500	—	0.27
Plainville	.	4,252	698,613	—	120,000	—	5.18	1.62
Plainville	.	1,060	7,427,350	330,000	—	505,000	0.61	0.61
Princeton	.	1,487	5,774,345	27,000	—	35,000	0.55	—
Princeton	.	3,463	2,763,152	15,300	299,000	15,300	0.55	1.96
Provincetown	.	1,121	172,000	514,000	—	686,000	4.49	6.45
Richmond	.	1,693	2,314,356	—	—	—	—	—
Rochester	.	276	11,000	56,000	—	67,000	0.66	—
Rowe	.	2,862	—	325,000	—	325,000	2.92	2.92
Rowley	.	739	11,134,045	525,000	214,000	739,000	4.51	1.84
Royalston	.	1,321,398	2,000	—	—	2,000	0.15	—
Russell	.	1,514	17,500	165,000	40,000	182,500	5.08	1.11
Rutland	.	2,713	9,714,445	640,000	—	731,000	7.52	7.52
Salisbury	.	4,032	8,151,538	100,000	—	243,000	2.98	2.98
Sandisfield	.	614	2,130,916	4,000	—	4,000	0.19	—
Sandwich	.	2,438	60,000	1,090,000	—	1,150,000	4.04	4.04
Savoy	.	303	1,624,757	1,698	—	1,698	0.10	0.10
Sheffield	.	2,355	5,142,977	9,000	—	9,000	0.17	—
Shelburne	.	1,819	3,678,594	—	—	—	—	—
Sherborn	.	2,333	19,978,744	290,000	—	290,000	1.45	1.45
Shirley	.	3,180	4,665,452	260,000	—	260,000	5.57	5.57
Shutesbury	.	333	1,160,393	—	35,000	1,000	0.09	0.09
Southampton	.	2,634	5,277,473	305,000	205,000	344,000	5.86	0.66
Southborough	.	4,780	11,510,960	867,000	286,000	1,124,000	7.98	1.78
Sterling	.	3,711	6,480,827	31,000	—	647,000	5.57	4.41
Stockbridge	.	2,417	16,658,673	50,000	—	50,000	0.30	0.30
Stow	.	3,191	21,448,633	691,000	—	706,000	3.29	—
Sturbridge	.	4,006	6,626,226	158,000	—	217,000	3.27	3.27
Sunderland	.	1,298	6,667,908	181,000	—	181,000	2.71	—
Sutton	.	3,921	10,236,542	190,000	—	221,000	2.16	2.16
Tisbury	.	2,080	8,011,723	97,500	45,000	142,500	1.22	0.56
Tolland	.	104	817,539	—	—	—	—	—
Topsfield	.	4,375	123,000	457,000	234,000	814,000	2.54	1.03
Townsend	.	3,990	14,162,080	32,632	—	52,632	0.37	0.37
Truro	.	962	6,645,348	—	—	35,000	0.53	—



Tyngsborough	.	.	3,848	4,651,865	27,000	264,000	291,000	—	291,000	6.26	—	6.26
Tyringham	.	.	251	1,576,981	8,000	—	—	—	—	—	—	—
Upton	.	.	3,502	13,186,365	8,000	109,000	117,000	120,000	237,000	0.89	0.91	1.80
Wales	.	.	757	4,745,612	—	255,000	255,000	—	255,000	5.37	—	5.37
Warren	.	.	3,578	15,218,536	18,000	400,000	418,000	—	418,000	2.75	—	2.75
Warwick	.	.	438	841,819	2,833	13,300	16,333	—	16,333	1.94	—	1.94
Washington	.	.	298	1,558,996	6,720	20,000	26,720	—	26,720	1.71	—	1.71
Wellfleet	.	.	1,651	32,553,084	—	—	—	—	—	—	—	—
Wendell	.	.	294	702,764	5,800	—	5,800	—	5,800	0.83	—	0.83
Wenham	.	.	3,114	10,316,842	160,000	145,000	305,000	135,000	440,000	2.95	1.31	4.26
West Brookfield	.	.	2,233	12,670,863	6,000	82,225	88,225	6,000	94,225	0.69	0.05	0.74
Westhampton	.	.	723	4,183,881	10,500	—	10,500	—	10,500	0.25	—	0.25
Westminster	.	.	4,452	20,233,568	23,000	115,000	138,000	290,000	428,000	0.68	1.44	2.12
West Newbury	.	.	2,049	9,129,440	1,700	325,000	326,700	31,000	357,700	3.58	0.34	3.92
West Stockbridge	.	.	1,337	6,680,769	31,500	36,000	67,500	—	67,500	1.01	—	1.01
West Tisbury	.	.	389	2,586,674	—	—	—	—	—	—	—	—
Whately	.	.	1,127	2,440,543	—	—	2,000	—	2,000	0.03	—	0.03
Williamsburg	.	.	2,389	7,685,955	—	—	—	—	—	—	—	—
Windsor	.	.	430	3,195,190	—	—	—	—	—	—	—	—
Worthington	.	.	643	4,390,374	4,000	—	4,000	—	4,000	0.09	—	0.09
165 Towns	349,393	\$1,564,961,134	\$6,228,791	\$34,865,725	\$41,094,516	\$6,652,300	\$47,746,816	2.63	0.42	3.05		

Net Debt, December 31, 1966, and Ratio of Net Debt to Valuation: Aggregate

	Population 1965	Valuation 1966 Including Motor Vehicles	Net Debt, December 31, 1966		Ratio of Net Debt to Valuation		
			General Debt		Enterprise Debt (Outside Limit)	Total Net Debt	Enter- prise Total
			Inside Limit	Outside Limit			
39 Cities	2,835,457	\$7,364,025,711	\$150,062,452	\$276,874,890	\$57,683,610	\$484,620,952	5.80 0.78 6.58
147 Towns							
Over 5,000	2,110,431	7,831,781,828	91,357,768	310,559,021	35,605,310	437,522,099	5.13 0.46 5.59
165 Towns							
Under 5,000	349,393	1,564,961,134	6,228,791	34,865,725	6,652,300	47,746,816	2.63 0.42 3.05
Aggregate	5,295,281	\$16,760,768,673	\$247,649,011	\$622,299,636	\$99,941,220	\$969,889,867	5.19 0.60 5.79



*Net Funded or Fixed Debt and Assessed Valuation*

Years	Assessed Valuation		Net Funded or Fixed Debt		Ratio of Net Funded or Fixed Debt to Assessed Valuation
	Amount	Yearly Increase or Decrease	Amount	Yearly Increase or Decrease	
1920 . . . . .	\$5,354,086,810		\$190,925,837		3.57
1930 . . . . .	7,563,793,886	\$74,126,826	301,710,107	\$17,578,305	3.99
1940 . . . . .	6,371,829,918	31,851,047	274,452,834	12,173,136	4.31
1945 . . . . .	6,328,836,936	38,050,730	169,222,846	19,618,452	2.67
1946 . . . . .	6,491,971,971	163,135,035	170,103,891	881,045	2.62
1947 . . . . .	6,851,587,121	359,615,150	186,884,448	16,780,557	2.73
1948 . . . . .	7,185,410,411	333,823,290	215,679,218	28,794,770	3.00
1949 . . . . .	7,584,248,785	398,838,374	228,007,040	12,327,822	3.07
1950 . . . . .	7,815,703,965	231,455,180	261,676,578	33,669,538	3.35
1951 . . . . .	8,181,694,758	365,990,793	291,054,793	29,378,215	3.56
1952 . . . . .	8,296,222,172	114,527,414	337,403,193	46,348,400	4.07
1953 . . . . .	8,560,154,958	263,932,786	382,820,996	45,417,803	4.47
1954 . . . . .	8,854,924,270	294,769,312	434,064,463	51,243,467	4.90
1955 . . . . .	9,167,884,947	312,960,677	488,294,915	54,230,452	5.33
1956 . . . . .	9,417,090,770	249,205,823	518,344,791	30,049,876	5.50
1957 . . . . .	9,769,193,783	352,103,013	572,702,708	54,357,917	5.86
1958 . . . . .	10,129,734,969	360,541,186	645,490,009	72,787,301	6.37
1959 . . . . .	10,362,406,136	232,671,167	671,466,515	25,976,506	6.48
1960 . . . . .	10,705,663,480	343,257,344	714,653,132	43,186,617	6.68
1961 . . . . .	11,437,467,647	731,804,167	751,874,999	37,221,867	6.57
1962 . . . . .	12,271,285,839	833,818,192	797,784,935	45,909,936	6.50
1963 . . . . .	13,008,417,065	737,131,226	845,494,402	47,709,467	6.50
1964 . . . . .	13,947,911,776	939,494,711	906,426,236	60,931,834	6.50
1965 . . . . .	15,124,155,641	1,176,243,865	931,390,260	24,964,024	6.16
1966 . . . . .	16,760,768,673	1,636,613,032	969,889,867	38,499,607	5.79

*Aggregate Municipal Indebtedness – General and Enterprise Debt  
All Municipalities*

Years	Total General Debt	Sinking Fund	Net General Debt	Percentage of Assessed Valuation	Total Enterprise Debt	Sinking Fund	Net Enterprise Debt	Percentage of Assessed Valuation
1920 . . . . .	\$188,654,061	\$54,563,198	\$134,090,863	2.50	\$75,812,625	\$18,977,651	\$56,834,974	1.06
1930 . . . . .	252,066,060	35,267,595	216,798,465	2.87	99,513,493	14,601,851	84,911,642	1.12
1940 . . . . .	198,741,991	11,153,957	187,588,034	2.94	103,007,984	16,143,184	86,864,800	1.36
1945 . . . . .	100,273,599	2,933,728	97,339,871	1.54	105,743,686	33,860,711	71,882,975	1.14
1946 . . . . .	100,449,719	2,513,680	97,936,039	1.51	106,084,261	33,916,409	72,167,852	1.11
1947 . . . . .	113,435,152	2,311,799	111,123,353	1.62	109,688,215	33,927,121	75,761,094	1.11
1948 . . . . .	135,547,568	2,237,974	133,309,594	1.86	115,764,558	33,394,934	82,369,624	1.15
1949 . . . . .	180,865,773	2,223,652	178,642,121	2.36	124,415,837	75,050,919	49,364,918	0.65
1950 . . . . .	209,971,918	1,863,161	208,108,757	2.66	124,315,522	70,747,701	53,567,821	0.66
1951 . . . . .	234,475,639	1,837,627	232,638,012	2.84	127,047,875	68,631,094	58,416,781	0.72
1952 . . . . .	276,643,714	1,813,386	274,830,328	3.31	126,176,256	63,603,391	62,572,865	0.76
1953 . . . . .	313,684,798	1,832,648	311,852,150	3.64	130,857,263	59,792,417	70,968,846	0.83
1954 . . . . .	359,338,468	1,940,223	357,398,245	4.04	136,046,769	59,380,551	76,666,218	0.86
1955 . . . . .	411,225,637	4,510,126	406,715,511	4.44	141,216,400	59,636,995	81,579,405	0.89
1956 . . . . .	442,701,216	7,174,412	435,526,804	4.62	142,576,804	59,758,816	82,817,988	0.88
1957 . . . . .	491,594,572	6,625,807	484,968,765	4.96	143,843,685	56,079,743	87,763,942	0.90
1958 . . . . .	563,515,115	5,363,030	558,152,085	5.51	143,563,293	56,225,369	87,337,924	0.86
1959 . . . . .	589,030,828	3,910,583	585,120,245	5.65	139,653,254	53,306,984	86,346,270	0.83
1960 . . . . .	631,509,977	2,875,095	628,634,882	5.87	136,951,947	50,933,697	86,018,250	0.81
1961 . . . . .	660,492,854	1,906,229	658,586,625	5.76	142,063,479	48,775,105	93,288,374	0.81
1962 . . . . .	704,437,307	940,076	703,497,231	5.73	141,126,351	46,838,647	94,287,704	0.77
1963 . . . . .	752,440,869	284,547	752,156,322	5.78	138,944,001	45,605,921	93,338,080	0.72
1964 . . . . .	810,389,831	243,667	810,146,164	5.81	142,199,704	45,919,632	96,280,072	0.69
1965 . . . . .	831,597,229	227,136	831,370,093	5.50	133,947,667	33,927,500	100,020,167	0.66
1966 . . . . .	870,188,228	239,581	869,948,647	5.19	133,718,720	33,777,500	99,941,220	0.60

PART I



CITIES

Table I. — Summary of Financial Transactions, 1966. Cities

	Population	Boston 616,326	Worcester 180,341	Springfield 165,520	New Bedford 100,176	Fall River 98,053
<b>RECEIPTS</b>						
1	REVENUE					
2	General					
3	Taxes					
4	Property . . . . .	\$148,648,982	\$31,837,951	\$26,916,272	\$12,130,033	\$12,244,191
5	From the state . . . . .	16,592,631	7,041,076	6,188,248	3,561,262	3,322,822
6	Licenses and permits . . . . .	2,308,728	331,438	259,954	165,940	148,469
7	Fines and forfeits . . . . .	2,778,122	249,155	175,033	17,520	14,815
8	Grants and gifts . . . . .	53,672,550	9,146,398	8,618,972	6,235,958	5,908,145
9	All other . . . . .	361,812	254,805	5,449	3,987	16,258
10	Commercial					
11	Special assessments . . . . .	267,498	304,967	285,035	44,926	—
12	Privileges . . . . .	10,357,393	3,931,095	3,335,373	1,603,940	1,352,721
13	Departmental . . . . .	49,712,151	12,247,584	10,756,388	4,329,643	4,297,200
14	Public service enterprises . . . . .	10,070,429	2,491,626	2,545,792	1,179,852	749,625
15	Cemeteries . . . . .	583,422	169,533	—	91,768	62,301
16	Interest . . . . .	3,306,848	498,131	289,840	44,314	37,763
17	NON-REVENUE					
18	Municipal indebtedness . . . . .	—	—	—	—	—
19	Funded debt . . . . .	18,500,000	6,040,000	1,950,000	2,375,000	—
20	All other . . . . .	57,059,138	15,809,996	17,209,308	5,757,905	7,500,000
21	Refunds . . . . .	5,232,999	703,234	1,373,767	462,065	903,431
22	Agency, trust, and investment . . . . .	33,409,990	6,870,850	11,556,660	2,431,837	2,156,250
23	TOTAL RECEIPTS . . . . .	412,862,693	97,927,839	91,466,091	40,435,950	38,713,991
24	Balance on hand . . . . .	52,850,936	13,475,473	7,146,305	2,407,662	1,955,619
25	TOTAL . . . . .	\$465,713,629	\$111,403,312	\$98,612,396	\$42,843,612	\$40,669,610
<b>PAYMENTS</b>						
26	Maintenance					
27	Departmental					
28	General government . . . . .	\$6,092,570	\$1,715,363	\$1,313,190	\$821,281	\$623,213
29	Public safety . . . . .	39,131,357	6,604,683	6,344,912	3,610,566	3,710,075
30	Health and sanitation . . . . .	31,454,628	7,417,945	3,839,455	863,529	1,916,187
31	Highways . . . . .	5,037,402	2,876,378	2,415,459	956,231	883,608
32	Public welfare . . . . .	74,054,052	12,385,841	11,168,901	8,391,280	7,897,477
33	Veterans' services . . . . .	3,707,892	1,123,678	900,795	822,275	782,222
34	Schools . . . . .	55,299,451	19,405,115	17,322,031	7,716,275	6,995,165
35	Libraries . . . . .	4,091,702	830,316	944,797	286,050	179,317
36	Recreation . . . . .	4,189,417	706,043	812,628	313,389	194,181
37	Pensions . . . . .	25,783,940	3,343,227	3,179,055	1,218,360	1,248,171
38	Unclassified . . . . .	10,048,049	1,650,800	2,170,725	300,481	369,869
39	Public service enterprises					
40	Electric light . . . . .	—	—	—	—	—
41	Water . . . . .	3,048,470	1,082,222	1,416,271	516,687	555,701
42	All other . . . . .	910,151	129,496	—	64,247	12,781
43	Cemeteries . . . . .	408,102	144,245	—	186,936	117,973
44	Interest . . . . .	5,250,726	1,255,568	1,268,511	400,684	277,427
45	Outlays					
46	Departmental					
47	General government . . . . .	7,221,258	4,133	—	5,368	339,015
48	Public safety . . . . .	277,616	177,949	19,202	218,274	12,352
49	Health and sanitation . . . . .	2,876,671	746,631	495,695	131,978	174,283
50	Highways . . . . .	5,373,567	786,689	1,325,864	468,182	286,800
51	Public welfare . . . . .	—	7,476	—	1,405	—
52	Veterans' services . . . . .	—	—	—	—	—
53	Schools . . . . .	5,765,183	1,544,361	1,209,238	317,430	204,223
54	Libraries . . . . .	204,245	17,232	95,467	53,865	—
55	Recreation . . . . .	583,539	75,845	86,447	42,302	3,512
56	Unclassified . . . . .	2,223,686	1,267,705	435,103	1,800,000	—
57	Public service enterprises					
58	Electric light . . . . .	—	—	—	—	—
59	Water . . . . .	1,211,809	892,395	1,232,238	259,807	381,086
60	All other . . . . .	—	313,555	—	31,279	—
61	Cemeteries . . . . .	95,354	4,671	—	9,396	3,712
62	Municipal indebtedness					
63	Funded debt . . . . .	11,901,000	3,493,000	3,486,000	1,653,000	509,000
64	All other . . . . .	53,575,778	16,562,344	17,021,533	5,150,000	7,500,000
65	Refunds . . . . .	5,232,999	703,234	1,373,767	462,065	903,431
66	Agency, trust, and investment . . . . .	32,936,177	6,727,415	6,773,664	2,434,678	2,123,022
67	State and county assessments . . . . .	31,273,136	1,917,363	1,331,165	975,009	732,282
68	TOTAL PAYMENTS . . . . .	429,259,927	95,912,918	87,982,113	40,482,309	38,936,085
69	Balance on hand . . . . .	36,453,702	15,490,394	10,630,283	2,361,303	1,733,525
70	TOTAL . . . . .	\$465,713,629	\$111,403,312	\$98,612,396	\$42,843,612	\$40,669,610

	Cambridge 92,677	Lynn 92,653	Newton 88,514	Quincy 87,158	Lowell 86,535	Somerville 86,332	Brockton 83,499
1							
2							
3							
4	\$21,445,771	\$14,864,630	\$22,964,502	\$15,772,922	\$13,910,241	\$14,109,354	\$13,071,982
5	2,835,744	3,266,376	3,101,415	2,555,098	2,915,886	2,688,011	2,117,079
6	381,873	167,097	83,868	121,979	166,548	120,452	91,806
7	340,689	27,597	51,525	8,677	21,950	32,666	14,376
8	3,930,122	4,974,088	2,175,261	3,889,413	5,311,296	3,559,242	3,793,834
9	14,300	70	—	4,723	9,286	—	24,860
10							
11	11,189	6,378	127,996	45,677	15,435	—	68,170
12	1,578,108	1,599,956	2,718,260	1,785,549	1,517,040	1,216,675	1,696,408
13	5,375,301	4,526,318	1,606,634	7,356,096	3,381,175	2,873,397	2,740,748
14	1,631,293	1,052,566	1,040,551	1,054,751	862,534	828,286	590,509
15	34,775	97,929	—	76,722	57,574	—	55,610
16	75,152	102,939	72,843	244,091	98,123	46,646	93,737
17							
18							
19	4,650,000	610,000	1,865,000	200,000	—	600,000	4,875,000
20	7,002,790	12,000,081	10,284,544	6,185,080	12,895,245	13,700,030	8,829,729
21	446,992	90,959	22,642	533,794	818,008	737,721	585,124
22	3,381,918	2,541,452	3,656,856	2,702,764	2,293,496	2,208,261	4,887,207
23	53,136,017	45,928,436	49,771,897	42,537,336	44,273,837	42,720,741	43,536,179
24	4,502,641	2,712,255	5,686,124	6,979,206	4,361,896	1,626,672	3,441,391
25	\$57,638,658	\$48,640,691	\$55,458,021	\$49,516,542	\$48,635,733	\$44,347,413	\$46,977,570
26							
27							
28	\$879,020	\$781,982	\$1,034,004	\$961,457	\$1,276,732	\$1,075,052	\$760,420
29	4,360,453	3,458,674	3,623,628	3,094,320	3,332,263	3,259,856	2,682,123
30	4,973,929	1,556,652	1,566,371	6,168,440	861,504	1,140,904	1,246,847
31	777,493	1,041,305	3,109,044	1,405,221	996,370	713,051	645,151
32	6,559,873	8,286,354	1,641,619	3,440,868	7,231,740	5,440,638	4,653,848
33	623,744	405,357	147,091	492,322	802,332	349,022	381,481
34	7,268,427	8,581,223	14,742,543	9,757,710	7,758,445	7,215,028	8,154,238
35	347,706	343,224	465,244	416,559	157,639	305,098	243,039
36	542,909	353,928	567,505	242,257	316,188	269,112	480,260
37	2,204,530	1,763,024	1,179,491	1,227,676	1,227,318	1,062,022	919,562
38	1,275,607	296,845	360,557	391,670	466,993	705,394	125,632
39							
40	—	—	—	—	—	—	—
41	321,923	661,237	462,466	406,167	668,838	315,218	559,125
42	—	—	—	—	—	—	3,792
43	151,254	303,508	—	147,142	97,607	—	115,167
44	266,267	420,111	559,020	490,456	663,685	323,171	788,018
45							
46							
47	46,700	4,193	—	2,445	7,388	16,746	—
48	14,996	14,225	106,860	72,986	23,910	40,603	128,993
49	1,701,253	—	1,850,258	209,600	414,204	—	1,808,916
50	281,488	187,855	382,787	190,071	787,320	106,572	286,663
51	—	—	—	—	—	5,644	—
52	—	—	—	—	—	—	—
53	63,445	156,331	1,255,247	2,338,051	79,353	739,959	959,480
54	78,888	—	—	11,485	—	—	—
55	—	—	227,416	22,257	—	2,184	29,015
56	544,579	—	—	—	192,949	—	—
57							
58	—	—	—	—	—	—	—
59	182,554	14,500	55,921	15,774	77,851	—	1,024,687
60	—	—	—	—	—	—	—
61	—	—	—	99,331	2,000	—	6,000
62							
63	573,000	1,520,000	1,703,000	1,328,000	1,402,000	699,000	2,032,000
64	7,000,000	12,000,000	9,935,624	6,185,000	12,130,700	13,200,000	8,820,000
65	446,992	90,959	22,642	533,794	818,008	737,721	585,124
66	3,766,735	2,816,877	3,449,298	2,682,997	2,278,679	1,980,175	6,239,852
67	4,293,444	1,213,743	3,096,958	1,869,286	745,974	2,773,793	802,930
68	49,547,209	46,272,107	51,544,594	44,203,342	44,817,990	42,475,963	44,482,363
69	8,091,449	2,368,584	3,913,427	5,313,200	3,817,743	1,871,450	2,495,207
70	\$57,638,658	\$48,640,691	\$55,458,021	\$49,516,542	\$48,635,733	\$44,347,413	\$46,977,570

Table I. — Summary of Financial Transactions, 1966. Cities

	Population	Lawrence 69,070	Medford 60,429	Chicopee 58,377	Waltham 57,134	Pittsfield 56,511
<b>RECEIPTS</b>						
1 <b>REVENUE</b>						
2 General						
3 Taxes						
4 Property and poll		\$9,331,660	\$9,965,729	\$6,202,941	\$10,962,388	\$9,930,003
5 From the state		2,364,791	1,908,612	1,676,508	1,610,484	1,845,773
6 Licenses and permits		112,488	40,402	64,235	103,815	111,503
7 Fines and forfeits		16,434	12,198	3,297	15,309	43,652
8 Grants and gifts		3,262,143	1,875,267	2,188,898	1,490,348	2,463,371
9 All other		76	—	1,809	—	400
10 Commercial						
11 Special assessments		7,174	30,532	14,298	89,810	43,775
12 Privileges		1,078,540	1,255,590	961,915	1,376,189	1,244,914
13 Departmental		2,954,557	2,828,182	1,506,761	1,346,823	2,372,269
14 Public service enterprises		773,279	652,031	4,792,555	901,898	628,132
15 Cemeteries		28,898	150,495	12,739	32,556	—
16 Interest		59,584	30,686	27,841	61,719	96,343
17 <b>NON-REVENUE</b>						
18 Municipal indebtedness						
19 Funded debt		500,000	350,000	870,000	—	6,095,000
20 All other		7,193,623	5,251,505	2,632,580	5,500,004	4,806,581
21 Refunds		355,827	282,068	192,261	394,161	256,852
22 Agency, trust, and investment		1,751,852	1,867,004	1,684,256	1,662,599	1,479,049
23 <b>TOTAL RECEIPTS</b>		<b>29,790,926</b>	<b>26,500,301</b>	<b>22,832,894</b>	<b>25,548,103</b>	<b>31,417,617</b>
24 Balance on hand		1,724,237	928,614	1,638,954	3,150,742	3,674,904
25 <b>TOTAL</b>		<b>\$31,515,163</b>	<b>\$27,428,915</b>	<b>\$24,471,848</b>	<b>\$28,698,845</b>	<b>\$35,092,521</b>
<b>PAYMENTS</b>						
26 Maintenance						
27 Departmental						
28 General government		\$521,741	\$563,083	\$471,292	\$853,270	\$868,560
29 Public safety		2,521,562	2,177,242	1,664,161	2,295,722	1,889,902
30 Health and sanitation		904,546	605,814	424,464	833,311	738,044
31 Highways		847,867	565,477	447,841	661,782	697,415
32 Public welfare		5,487,253	2,380,416	1,608,795	1,926,500	3,392,403
33 Veterans' services		325,539	177,169	219,984	243,161	173,698
34 Schools		3,825,957	6,176,487	5,818,206	6,140,613	6,556,780
35 Libraries		164,828	245,810	115,624	202,318	172,012
36 Recreation		223,495	160,141	195,247	174,865	263,312
37 Pensions		944,867	987,860	606,141	691,662	403,884
38 Unclassified		671,611	233,097	99,651	389,475	449,627
39 Public service enterprises						
40 Electric light		—	—	2,977,609	—	—
41 Water		635,740	264,965	466,255	345,366	230,652
42 All other		35,061	—	—	—	17,596
43 Cemeteries		78,304	126,079	24,596	81,146	—
44 Interest		324,764	168,387	245,453	411,046	482,180
45 Outlays						
46 Departmental						
47 General government		10,611	—	—	9,754	88,074
48 Public safety		476,690	42,845	102,862	9,326	10,230
49 Health and sanitation		3,099	—	24,399	229,227	1,705,060
50 Highways		196,605	249,139	293,922	345,754	120,885
51 Public welfare		6,780	—	—	9,278	—
52 Veterans' services		—	—	—	—	—
53 Schools		545,289	233,029	137,552	30,581	254,626
54 Libraries		—	—	—	—	—
55 Recreation		4,937	34,354	29,404	23,369	25,067
56 Unclassified		564,339	—	—	8,913	44,907
57 Public service enterprises						
58 Electric light		—	—	516,506	—	—
59 Water		5,846	38,032	125,672	31,543	52,979
60 All other		5,280	—	—	—	20,044
61 Cemeteries		—	19,278	—	9,667	—
62 Municipal indebtedness						
63 Funded debt		952,000	304,000	787,500	1,286,000	1,225,000
64 All other		6,735,411	4,750,000	2,630,000	5,500,000	4,795,000
65 Refunds		355,827	282,068	192,261	394,161	256,852
66 Agency, trust, and investment		1,789,034	3,421,822	1,679,969	1,771,503	1,456,322
67 State and county assessments		649,799	2,073,390	270,448	1,386,905	657,248
68 <b>TOTAL PAYMENTS</b>		<b>29,814,682</b>	<b>26,279,984</b>	<b>22,175,814</b>	<b>26,296,218</b>	<b>27,048,359</b>
69 Balance on hand		1,700,481	1,148,931	2,296,034	2,402,627	8,044,162
70 <b>TOTAL</b>		<b>\$31,515,163</b>	<b>\$27,428,915</b>	<b>\$24,471,848</b>	<b>\$28,698,845</b>	<b>\$35,092,521</b>



*Graded According to Population of 1965 – Continued*

	Malden 56,142	Holyoke 52,636	Everett 43,410	Haverhill 43,249	Fitchburg 43,087	Revere 42,394	Taunton 42,018
1							
2							
3							
4	\$9,610,272	\$8,686,347	\$8,625,058	\$7,375,008	\$6,543,042	\$7,764,208	\$3,936,409
5	1,772,349	1,853,474	1,827,079	1,330,143	1,279,368	1,150,833	1,038,335
6	76,413	84,197	60,776	66,393	57,175	73,873	56,475
7	61,425	14,151	6,865	3,827	7,294	6,971	3,996
8	2,197,158	2,287,123	1,576,020	2,642,645	1,671,642	1,708,738	1,352,180
9	1,540	—	75,000	—	927	3,706	1,370
10							
11	20,746	3,969	—	4,227	—	—	70
12	1,023,925	899,001	737,341	865,913	782,655	749,578	752,465
13	1,851,895	1,949,058	1,059,543	4,717,116	1,090,578	1,249,224	1,326,789
14	515,310	8,056,611	628,796	453,052	581,053	314,888	4,637,219
15	69,682		41,568	197	36,814		19,716
16	11,248	167,052	18,522	46,395	107,300	44,167	26,315
17							
18							
19	475,000	710,000	—	1,157,000	3,175,000	655,000	160,000
20	6,263,649	4,000,000	3,000,000	3,605,034	4,216,957	6,600,039	2,550,449
21	513,730	140,231	276,462	360,644	164,713	686,860	159,843
22	1,551,709	1,361,738	1,455,436	1,217,633	1,329,069	1,108,216	1,248,568
23	26,016,051	30,212,952	19,388,466	23,845,227	21,043,587	22,116,301	17,270,199
24	377,057	2,775,433	2,153,069	697,963	1,677,801	1,517,674	1,784,984
25	\$26,393,108	\$32,988,385	\$21,541,535	\$24,543,190	\$22,721,388	\$23,633,975	\$19,055,183
26							
27							
28	\$565,623	\$592,956	\$562,389	\$346,808	\$347,182	\$492,424	\$317,283
29	2,294,856	2,026,929	2,079,163	1,523,066	1,599,931	1,749,934	1,084,286
30	507,345	631,931	231,768	3,093,793	492,821	385,443	309,329
31	765,633	471,370	909,552	623,892	606,738	379,972	220,975
32	2,910,367	3,227,779	2,178,364	3,483,470	1,730,292	2,242,912	2,010,325
33	283,278	248,105	174,322	129,062	227,802	183,393	300,708
34	4,975,269	4,278,329	4,438,148	4,452,628	3,569,715	4,129,406	2,795,081
35	157,204	173,993	165,517	109,704	178,345	63,736	108,597
36	168,819	267,304	378,923	94,035	203,654	63,569	104,155
37	709,663	1,111,163	741,758	613,070	486,549	661,868	566,380
38	318,123	375,861	213,746	522,699	267,060	447,677	131,085
39							
40	—	5,181,317	—	—	—	—	3,120,115
41	184,978	688,732	162,504	262,498	331,035	123,698	232,061
42	—	—	—	—	46,413	—	2,664
43	101,544	—	95,028	1,200	89,916	—	49,883
44	332,923	543,133	112,823	242,548	274,722	198,122	285,432
45							
46							
47	—	9,187	—	4,545	22,332	—	1,725
48	74,691	47,912	—	50,434	—	119,301	3,868
49	39,732	115,431	7,909	72,170	105,571	32,154	155,751
50	245,751	169,323	85,044	278,818	240,864	93,875	177,045
51	—	2,787	—	20,300	—	—	—
52	—	—	—	—	—	—	—
53	19,625	105,793	191,435	15,521	1,320,642	235,833	566,391
54	—	8,900	87,622	—	537,301	—	—
55	5,230	3,821	—	8,147	1,000	—	9,000
56	181,691	—	—	477,336	2,975	53,052	—
57							
58	—	138,543	—	—	—	—	656,602
59	31,079	62,283	53,687	30,921	221,235	10,606	49,179
60	—	—	—	—	50,543	—	105,572
61	—	—	—	—	—	—	2,754
62							
63	974,000	1,590,000	335,000	589,000	701,000	650,000	756,000
64	5,763,900	4,000,000	3,000,000	3,600,000	4,200,000	8,000,000	2,500,000
65	513,730	140,231	276,462	360,644	164,713	686,860	159,843
66	1,470,561	4,016,175	1,459,400	1,282,249	1,327,060	1,106,806	1,258,640
67	1,739,627	475,687	2,045,792	356,317	400,227	769,848	347,127
68	25,335,242	30,704,975	19,986,356	22,644,875	19,747,638	22,880,489	18,387,856
69	1,057,866	2,283,410	1,555,179	1,898,315	2,973,750	753,486	667,327
70	\$26,393,108	\$32,988,385	\$21,541,535	\$24,543,190	\$22,721,388	\$23,633,975	\$19,055,183

Table I. — Summary of Financial Transactions, 1966. Cities

	Population	Peabody 41,781	Salem 40,112	Beverly 38,135	Woburn 35,149	Melrose 32,105
<b>RECEIPTS</b>						
1 REVENUE						
2 General						
3 Taxes						
4 Property and poll . . .		\$6,885,125	\$7,296,431	\$6,822,765	\$5,930,219	\$5,360,118
5 From the state . . .		676,816	1,278,421	1,057,420	923,354	1,046,238
6 Licenses and permits . . .		83,622	68,207	44,690	35,254	11,323
7 Fines and forfeits . . .		3,816	6,824	4,767	1,050	6,961
8 Grants and gifts . . .		1,318,706	1,325,989	1,060,324	1,252,927	537,291
9 All other . . .		10	80	—	—	—
10 Commercial						
11 Special assessments . . .		130	—	9,488	—	45,948
12 Privileges . . .		905,916	694,361	727,235	733,371	681,973
13 Departmental . . .		2,279,701	1,668,694	1,185,837	753,821	787,075
14 Public service enterprises . . .		3,510,926	619,369	467,351	202,231	315,959
15 Cemeteries . . .		25,324	29,015	15,895	28,099	30,711
16 Interest . . .		74,778	3,347	32,761	50,320	27,344
17 NON-REVENUE						
18 Municipal indebtedness						
19 Funded debt . . .		710,000	135,000	167,300	250,000	—
20 All other . . .		2,001,633	3,500,007	4,500,537	3,550,245	2,750,000
21 Refunds . . .		729,538	186,174	191,261	154,056	81,831
22 Agency, trust, and investment . . .		1,137,721	1,132,645	926,365	777,235	817,628
23 TOTAL RECEIPTS . . .		20,343,762	17,944,564	17,213,996	14,642,182	12,500,400
24 Balance on hand . . .		4,015,703	1,438,751	630,453	420,806	619,197
25 TOTAL . . .		\$24,359,465	\$19,383,315	\$17,844,449	\$15,062,988	\$13,119,597
<b>PAYMENTS</b>						
26 Maintenance						
27 Departmental						
28 General government . . .		\$330,858	\$433,744	\$335,409	\$347,621	\$235,011
29 Public safety . . .		1,182,939	1,576,853	1,294,468	735,608	951,970
30 Health and sanitation . . .		1,557,302	991,292	347,270	230,531	243,231
31 Highways . . .		275,387	588,073	600,090	398,883	357,841
32 Public welfare . . .		1,064,634	2,244,626	1,244,967	957,944	688,648
33 Veterans' services . . .		154,329	160,532	307,617	89,050	46,932
34 Schools . . .		4,535,623	3,412,905	4,005,966	4,170,371	3,635,927
35 Libraries . . .		81,176	152,466	122,606	122,873	145,745
36 Recreation . . .		97,754	443,217	107,867	93,868	202,009
37 Pensions . . .		361,656	553,034	382,513	126,645	328,475
38 Unclassified . . .		359,124	442,890	199,121	282,800	345,936
39 Public service enterprises						
40 Electric light . . .		2,955,183	—	—	—	—
41 Water . . .		204,975	510,005	261,340	190,674	71,872
42 All other . . .		6,360	5,767	38,976	—	—
43 Cemeteries . . .		42,227	133,938	86,754	57,537	87,831
44 Interest . . .		415,697	136,375	343,589	445,057	100,705
45 Outlays						
46 Departmental						
47 General government . . .		—	—	—	8,771	13,806
48 Public safety . . .		47,232	—	—	44,362	8,567
49 Health and sanitation . . .		403,633	86,544	9,545	241,174	29,042
50 Highways . . .		179,206	262,140	74,745	74,548	157,826
51 Public welfare . . .		—	5,500	—	—	—
52 Veterans' services . . .		—	—	—	—	—
53 Schools . . .		1,246,517	—	248,051	52,266	281,665
54 Libraries . . .		—	—	—	2,185	—
55 Recreation . . .		7,612	47,755	—	2,785	16,672
56 Unclassified . . .		40,139	—	—	102,870	55,262
57 Public service enterprises						
58 Electric light . . .		408,598	—	—	—	—
59 Water . . .		21,904	51,339	21,137	174,849	10,924
60 All other . . .		—	—	—	—	—
61 Cemeteries . . .		4,999	—	—	19,023	—
62 Municipal indebtedness						
63 Funded debt . . .		1,271,500	468,000	820,000	885,000	215,000
64 All other . . .		2,185,000	3,546,050	4,580,250	3,550,000	2,750,000
65 Refunds . . .		729,538	186,174	191,261	154,056	81,831
66 Agency, trust, and investment . . .		1,122,633	1,111,833	906,558	843,735	760,492
67 State and county assessments . . .		500,033	417,708	364,901	497,711	790,572
68 TOTAL PAYMENTS . . .		21,793,768	17,968,760	16,895,001	14,902,797	12,613,792
69 Balance on hand . . .		2,565,697	1,414,555	949,448	160,191	505,805
70 TOTAL . . .		\$24,359,465	\$19,383,315	\$17,844,449	\$15,062,988	\$13,119,597

## Graded According to Population of 1965 – Continued

	Leominster 29,729	Attleboro 28,690	Westfield 28,020	Chelsea 27,098	Northampton 27,062	Gloucester 26,744	Marlborough 23,591
1							
2							
3							
4	\$3,785,896	\$5,689,121	\$3,633,821	\$5,373,951	\$3,662,750	\$3,958,443	\$3,657,842
5	804,089	878,006	824,601	1,122,251	763,538	896,512	599,606
6	41,110	37,279	39,631	66,402	44,033	54,313	50,094
7	6,790	4,588	5,281	22,257	10,681	9,556	4,060
8	1,116,753	925,167	1,021,938	1,686,320	1,114,693	1,768,860	750,835
9	2,172	16,175	—	6	787	262	—
10							
11	14,435	8,838	32,752	—	3,748	67,357	—
12	630,829	640,757	659,758	439,035	530,547	501,462	481,839
13	705,955	899,296	781,116	1,485,001	862,430	1,455,336	577,501
14	518,524	476,858	3,365,841	470,507	186,233	323,745	315,594
15	11,861	—	—	—	11,620	4,660	9,605
16	64,177	31,971	23,529	18,662	33,759	52,402	19,679
17							
18							
19	940,000	280,000	240,000	160,000	715,000	2,365,000	222,500
20	2,895	2,600,946	500,047	4,801,323	1,501,006	9,496,952	1,923,896
21	114,076	151,796	186,875	137,244	71,193	116,809	93,720
22	914,209	626,824	923,957	1,221,936	644,949	725,381	678,773
23	9,673,771	13,267,622	12,239,147	17,004,895	10,156,967	21,797,050	9,385,544
24	3,221,216	3,831,824	1,974,117	1,248,517	716,017	2,778,684	1,229,880
25	\$12,894,987	\$17,099,446	\$14,213,264	\$18,253,412	\$10,872,984	\$24,575,734	\$10,615,424
26							
27							
28	\$211,182	\$250,464	\$240,520	\$432,995	\$234,780	\$495,477	\$242,722
29	837,879	929,202	740,800	1,485,380	729,221	965,203	588,671
30	216,159	173,535	172,188	286,183	165,117	156,550	77,423
31	390,289	319,409	296,804	370,174	389,820	666,565	487,727
32	746,433	946,027	748,309	2,674,318	887,729	2,434,974	739,779
33	159,313	87,073	63,803	279,994	74,221	140,322	76,341
34	2,637,970	3,230,474	3,625,693	2,717,759	3,013,861	2,811,303	2,325,358
35	89,951	86,088	84,355	72,468	109,022	58,316	57,639
36	42,226	93,295	62,864	135,567	50,273	106,767	49,944
37	224,483	190,223	313,575	629,455	204,681	312,403	173,103
38	105,774	143,697	115,417	129,781	121,091	140,689	90,451
39							
40	—	—	2,355,295	—	—	—	—
41	275,793	273,408	196,575	152,792	118,524	337,571	285,244
42	—	—	23,506	—	1,000	—	—
43	43,772	—	2,180	401	40,496	3,116	34,683
44	338,943	262,504	153,916	118,312	107,933	197,395	270,596
45							
46							
47	20,800	31,231	41,631	5,970	40,172	63,603	—
48	2,713	19,591	53,196	39,924	13,636	49,150	10,800
49	392,392	45,056	6,997	—	4,416	188,792	16,036
50	163,304	332,535	263,881	25,675	126,426	324,742	146,786
51	—	—	—	—	15,511	—	—
52	—	—	—	—	—	—	—
53	1,178,401	77,087	36,652	360,208	790,927	555,808	901,376
54	224,336	—	—	—	—	—	23,684
55	10,040	12,622	9,267	—	—	—	39,140
56	—	16,530	—	—	—	2,090	—
57							
58	—	—	—	—	—	—	—
59	709,243	89,585	84,328	2,291	69,068	373,445	134,883
60	—	—	—	—	—	—	—
61	17,903	—	—	—	3,815	—	889
62							
63	702,000	567,000	528,400	455,000	235,000	554,000	682,000
64	—	6,800,000	500,000	4,815,806	1,200,000	7,195,000	1,850,000
65	114,076	151,796	186,875	137,244	71,193	116,809	93,720
66	857,702	621,067	913,959	819,409	645,970	723,833	673,100
67	216,849	296,323	170,368	879,635	326,139	244,988	190,752
68	10,929,926	16,045,822	11,991,354	17,026,741	9,790,042	19,218,911	10,262,847
69	1,965,061	1,053,624	2,221,910	1,226,671	1,082,942	5,356,823	352,577
70	\$12,894,987	\$17,099,446	\$14,213,264	\$18,253,412	\$10,872,984	\$24,575,734	\$10,615,424

*Table I. — Summary of Financial Transactions, 1966.  
Cities Graded According to Population of 1965 — Concluded*

	Population	Gardner 20,463	North Adams 19,805	Newburyport 14,732	Aggregate 39 Cities 2,835,457
<b>RECEIPTS</b>					
1	REVENUE				
2	General				
3	Taxes				
4	Property and poll	\$2,481,466	\$2,849,287	\$1,839,187	\$516,076,318
5	From the state	501,296	522,532	376,843	88,114,920
6	Licenses and permits	20,806	35,320	23,897	5,911,878
7	Fines and forfeits	2,123	5,475	2,389	4,024,162
8	Grants and gifts	451,328	848,777	667,287	151,778,007
9	All other	—	14	—	799,884
10	Commercial				
11	Special assessments	24,539	3,904	—	1,603,011
12	Privileges	352,128	341,197	268,479	53,009,431
13	Departmental	415,032	1,107,998	849,966	149,270,189
14	Public service enterprises	279,246	199,778	262,809	58,547,609
15	Cemeteries	13,812	25,238	2,370	1,830,509
16	Interest	13,202	11,788	19,687	6,085,005
17	NON-REVENUE				
18	Municipal indebtedness				
19	Funded debt	160,000	105,000	—	62,261,800
20	All other	800,363	2,085,400	925,500	270,795,017
21	Refunds	108,585	47,465	64,910	18,129,921
22	Agency, trust, and investment	493,945	579,122	311,689	107,727,049
23	TOTAL RECEIPTS	6,117,871	8,768,295	5,615,013	1,495,964,710
24	Balance on hand	887,318	839,070	600,444	153,699,609
25	TOTAL	\$7,005,189	\$9,607,365	\$6,215,457	\$1,649,664,319
<b>PAYMENTS</b>					
26	Maintenance				
27	Departmental				
28	General government	\$155,383	\$192,533	\$124,980	\$28,100,574
29	Public safety	528,058	495,309	375,482	119,536,707
30	Health and sanitation	111,997	121,095	122,390	77,137,263
31	Highways	292,463	366,850	249,005	34,104,607
32	Public welfare	561,608	969,721	818,924	201,460,008
33	Veterans' services	109,682	128,317	87,776	15,189,734
34	Schools	1,402,356	2,056,886	1,701,918	272,656,640
35	Libraries	53,867	63,982	54,891	11,823,824
36	Recreation	155,196	56,390	75,464	13,058,037
37	Pensions	147,476	117,210	110,553	57,056,726
38	Unclassified	106,010	122,808	62,976	25,050,899
39	Public service enterprises				
40	Electric light	—	—	—	16,589,519
41	Water	184,888	75,458	193,355	17,275,283
42	All other	5,336	4,069	—	1,307,215
43	Cemeteries	40,425	52,759	9,324	2,955,073
44	Interest	55,214	124,674	70,822	18,726,909
45	Outlays				
46	Departmental				
47	General government	—	—	—	8,019,458
48	Public safety	—	6,974	—	2,342,270
49	Health and sanitation	23,602	56,989	2,745	14,406,955
50	Highways	101,112	42,012	19,479	15,255,300
51	Public welfare	—	25,557	—	100,238
52	Veterans' services	—	—	—	—
53	Schools	21,813	36,890	222,498	24,298,777
54	Libraries	—	—	—	1,345,210
55	Recreation	50,000	17,998	—	1,430,737
56	Unclassified	—	103,163	—	8,117,289
57	Public service enterprises				
58	Electric light	—	—	—	1,720,249
59	Water	340,391	83,168	—	8,228,239
60	All other	—	31,797	—	558,070
61	Cemeteries	—	3,408	—	302,200
62	Municipal indebtedness				
63	Funded debt	189,000	339,000	219,000	48,578,400
64	All other	800,000	2,363,837	955,000	267,646,233
65	Refunds	108,585	47,465	64,910	18,129,921
66	Agency, trust, and investment	474,835	594,975	306,967	107,626,178
67	State and county assessments	174,247	170,495	99,766	67,537,985
68	TOTAL PAYMENTS	6,193,544	8,871,789	5,948,225	1,507,672,727
69	Balance on hand	811,645	735,576	267,232	141,991,592
70	TOTAL	\$7,005,189	\$9,607,365	\$6,215,457	\$1,649,664,319





Table II. — Debt Transactions for 1966

Issued				
Cities	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans
1 Boston . . . . .	\$18,150,000	\$350,000	—	\$45,000,000
2 Worcester . . . . .	4,590,000	1,450,000	\$2,090,000	13,700,000
3 Springfield . . . . .	1,950,000	—	450,000	14,250,000
4 New Bedford . . . . .	2,300,000	75,000	1,750,000	4,000,000
5 Fall River . . . . .	—	—	—	7,500,000
6 Cambridge . . . . .	4,650,000	—	—	7,000,000
7 Lynn . . . . .	610,000	—	—	12,000,000
8 Newton . . . . .	1,865,000	—	—	9,500,000
9 Quincy . . . . .	200,000	—	25,000	6,000,000
10 Lowell . . . . .	—	—	445,000	12,000,000
11 Somerville . . . . .	600,000	—	200,000	12,500,000
12 Brockton . . . . .	4,035,000	840,000	970,000	7,750,000
13 Lawrence . . . . .	500,000	—	—	7,000,000
14 Medford . . . . .	350,000	—	—	5,250,000
15 Chicopee . . . . .	870,000	—	130,000	2,500,000
16 Waltham . . . . .	—	—	—	5,500,000
17 Pittsfield . . . . .	6,095,000	—	95,000	4,700,000
18 Malden . . . . .	375,000	100,000	200,000	6,000,000
19 Holyoke . . . . .	650,000	60,000	—	4,000,000
20 Everett . . . . .	—	—	—	3,000,000
21 Haverhill . . . . .	1,057,000	100,000	500,000	3,100,000
22 Fitchburg . . . . .	2,815,000	360,000	—	4,200,000
23 Revere . . . . .	655,000	—	—	6,300,000
24 Taunton . . . . .	160,000	—	—	2,500,000
25 Peabody . . . . .	710,000	—	—	1,000,000
26 Salem . . . . .	135,000	—	—	3,500,000
27 Beverly . . . . .	167,300	—	—	4,450,000
28 Woburn . . . . .	250,000	—	50,000	3,500,000
29 Melrose . . . . .	—	—	—	2,750,000
30 Leominster . . . . .	440,000	500,000	—	—
31 Attleboro . . . . .	260,000	20,000	—	2,600,000
32 Westfield . . . . .	240,000	—	—	500,000
33 Chelsea . . . . .	160,000	—	—	4,500,000
34 Northampton . . . . .	715,000	—	300,000	1,200,000
35 Gloucester . . . . .	1,615,000	750,000	595,000	3,500,000
36 Marlborough . . . . .	110,000	112,500	—	1,850,000
37 Gardner . . . . .	—	160,000	—	800,000
38 North Adams . . . . .	105,000	—	—	2,050,000
39 Newburyport . . . . .	—	—	—	900,000
39 Cities	\$57,384,300	\$4,877,500	\$7,800,000	\$238,350,000

*Classified by Character of Obligation*

		Paid				
	Anticipation Reimburse- ment and Grant Loans	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	Anticipation Reimburse- ment and Grant Loans
1	—	\$11,751,000	\$150,000	—	\$45,000,000	—
2	—	2,783,000	710,000	\$2,090,000	13,700,000	—
3	\$9,150	2,746,000	740,000	750,000	14,250,000	\$9,150
4	—	1,426,000	227,000	1,150,000	4,000,000	—
5	—	406,555	102,445	—	7,500,000	—
6	—	533,000	40,000	—	7,000,000	—
7	—	1,510,000	10,000	—	12,000,000	—
8	—	1,668,000	35,000	—	9,500,000	—
9	160,000	1,313,000	15,000	25,000	6,000,000	160,000
10	110,700	1,180,000	222,000	—	11,750,000	41,171
11	—	689,000	10,000	200,000	12,000,000	—
12	—	1,515,000	517,000	870,000	7,750,000	—
13	—	817,000	135,000	—	6,500,000	—
14	—	304,000	—	—	4,750,000	—
15	—	612,000	175,500	130,000	2,500,000	—
16	—	1,209,000	77,000	—	5,500,000	—
17	—	965,000	260,000	95,000	4,700,000	—
18	63,000	964,000	10,000	200,000	5,500,000	63,900
19	—	956,000	634,000	—	4,000,000	—
20	—	335,000	—	—	3,000,000	—
21	—	549,000	40,000	500,000	3,100,000	—
22	—	508,000	193,000	—	4,200,000	—
23	—	620,000	30,000	600,000	7,100,000	—
24	50,000	321,000	435,000	—	2,500,000	—
25	—	1,033,000	238,500	185,000	1,000,000	—
26	—	313,000	155,000	—	3,500,000	46,050
27	50,250	690,000	130,000	80,000	4,450,000	50,250
28	—	775,000	110,000	50,000	3,500,000	—
29	—	215,000	—	—	2,750,000	—
30	—	489,000	213,000	—	—	—
31	—	411,000	156,000	—	6,800,000	—
32	—	465,400	63,000	—	500,000	—
33	—	455,000	—	—	4,500,000	—
34	—	225,000	10,000	—	1,200,000	—
35	—	479,000	75,000	795,000	1,000,000	—
36	73,800	547,000	135,000	—	1,850,000	—
37	—	136,000	53,000	—	800,000	—
38	35,400	283,000	56,000	—	2,200,000	163,836
39	25,500	190,000	29,000	—	900,000	55,000
	\$577,800	\$42,386,955	\$6,191,445	\$7,720,000	\$238,750,000	\$589,357



PART II

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TOWNS OVER 10,000 POPULATION

Table I. — Summary of Financial Transactions, 1966. Towns

	Population	Brookline 53,608	Arlington 52,482	Framingham 52,369	Weymouth 50,468	Watertown 40,115
<b>RECEIPTS</b>						
1	<b>REVENUE</b>					
2	General					
3	Taxes					
4	Property . . . . .	\$13,158,462	\$8,839,847	\$10,652,117	\$9,323,797	\$7,282,391
5	From the state . . . . .	2,060,176	1,374,874	1,428,042	1,429,595	1,180,574
6	Licenses and permits . . . . .	72,896	9,356	105,451	54,356	48,267
7	Fines and forfeits . . . . .	178,977	6,497	6,696	3,302	21,014
8	Grants and gifts . . . . .	1,936,818	1,344,069	1,611,831	1,651,109	1,048,404
9	All other . . . . .	3,550	2,061	—	275	—
10	Commercial					
11	Special assessments . . . . .	7,813	58,157	3,890	161,086	9,846
12	Privileges . . . . .	1,589,741	1,189,656	1,422,469	1,014,326	806,366
13	Departmental . . . . .	1,687,197	952,105	1,559,849	1,128,829	836,805
14	Public service enterprises . . . . .	683,389	540,777	764,610	575,672	435,537
15	Cemeteries . . . . .	23,883	71,108	38,137	—	19,829
16	Interest . . . . .	111,380	43,281	17,918	71,561	32,342
17	<b>NON-REVENUE</b>					
18	Municipal indebtedness					
19	Funded debt . . . . .	1,420,000	225,000	300,000	960,000	1,675,000
20	All other . . . . .	4,377,395	3,200,095	5,000,195	1,363,984	2,402,755
21	Refunds . . . . .	146,572	133,334	260,632	211,064	170,565
22	Agency, trust, and investment . . . . .	68,776	1,227,813	1,701,490	1,163,925	1,034,677
23	<b>TOTAL RECEIPTS</b> . . . . .	<b>27,527,025</b>	<b>19,218,030</b>	<b>24,873,327</b>	<b>19,112,881</b>	<b>17,004,372</b>
24	Balance on hand . . . . .	4,031,977	2,506,187	4,224,476	2,819,465	762,678
25	<b>TOTAL</b> . . . . .	<b>\$31,559,002</b>	<b>\$21,724,217</b>	<b>\$29,097,803</b>	<b>\$21,932,346</b>	<b>\$17,767,050</b>
<b>PAYMENTS</b>						
26	Maintenance					
27	Departmental					
28	General government . . . . .	\$954,951	\$681,637	\$507,326	\$420,039	\$362,659
29	Public safety . . . . .	3,287,399	1,665,918	1,867,025	1,521,885	1,728,774
30	Health and sanitation . . . . .	997,306	454,949	612,216	391,827	489,484
31	Highways . . . . .	1,086,669	866,368	605,377	582,816	662,582
32	Public welfare . . . . .	1,970,105	1,173,573	1,168,674	1,416,872	1,313,876
33	Veterans' services . . . . .	246,432	116,573	95,777	193,956	111,568
34	Schools . . . . .	6,084,695	5,518,892	8,033,455	6,080,930	3,703,305
35	Libraries . . . . .	580,766	381,914	282,213	218,083	249,428
36	Recreation . . . . .	880,398	236,094	223,235	136,826	153,320
37	Pensions . . . . .	1,135,724	468,010	337,010	357,817	528,900
38	Unclassified . . . . .	349,184	245,714	229,124	259,483	202,743
39	Public service enterprises					
40	Electric light . . . . .	—	—	—	—	—
41	Water . . . . .	377,301	205,609	429,763	239,427	197,021
42	All other . . . . .	—	—	—	150	—
43	Cemeteries . . . . .	71,862	81,633	39,222	—	47,222
44	Interest . . . . .	230,583	126,536	511,627	389,032	134,430
45	Outlays					
46	Departmental					
47	General government . . . . .	154,908	—	30,039	10,965	2,271
48	Public safety . . . . .	33,790	47,698	64,841	31,690	47,941
49	Health and sanitation . . . . .	11,476	23,984	193,253	455,829	22,932
50	Highways . . . . .	755,242	218,932	481,440	367,067	193,928
51	Public welfare . . . . .	—	—	1,786	—	—
52	Veterans' services . . . . .	—	—	—	—	—
53	Schools . . . . .	1,007,345	373,702	1,340,468	39,038	859,239
54	Libraries . . . . .	3,640	—	14,660	61,146	—
55	Recreation . . . . .	261,506	12,238	83,512	120,709	20,982
56	Unclassified . . . . .	5,900	—	—	—	—
57	Public service enterprises					
58	Electric light . . . . .	—	—	—	—	—
59	Water . . . . .	18,283	9,280	122,579	887,498	58,578
60	All other . . . . .	—	—	—	—	—
61	Cemeteries . . . . .	—	7,540	—	—	—
62	Municipal indebtedness					
63	Funded debt . . . . .	727,000	385,000	1,474,000	1,200,000	430,000
64	All other . . . . .	4,142,061	3,200,000	5,000,000	1,110,000	2,400,000
65	Refunds . . . . .	146,572	133,334	260,632	211,064	170,565
66	Agency, trust, and investment . . . . .	69,615	1,227,097	1,745,553	1,148,642	1,059,858
67	State and county assessments . . . . .	2,097,193	1,858,684	593,492	732,363	1,262,323
68	<b>TOTAL PAYMENTS</b> . . . . .	<b>27,687,906</b>	<b>19,720,909</b>	<b>26,348,299</b>	<b>18,585,154</b>	<b>16,413,929</b>
69	Balance on hand . . . . .	3,871,096	2,003,308	2,749,504	3,347,192	1,353,121
70	<b>TOTAL</b> . . . . .	<b>\$31,559,002</b>	<b>\$21,724,217</b>	<b>\$29,097,803</b>	<b>\$21,932,346</b>	<b>\$17,767,050</b>



	Braintree 33,954	Methuen 32,466	Lexington 31,388	Natick 30,365	Needham 29,303	Norwood 28,978	Belmont 28,794
1							
2							
3							
4	\$5,904,914	\$3,401,517	\$7,965,560	\$5,618,809	\$6,910,881	\$4,267,156	\$5,063,782
5	1,126,187	707,714	970,485	993,476	818,820	917,354	944,699
6	38,243	30,650	21,984	25,748	15,346	28,720	8,238
7	3,203	2,381	3,343	6,532	2,432	7,037	8,201
8	940,023	747,775	932,238	948,110	887,718	633,216	671,297
9	3,800	65	1,340	69	208	—	308
10							
11	299,813	15,082	140,365	56,967	92,455	15,339	32,045
12	850,000	597,430	823,687	811,670	886,867	721,786	784,825
13	751,542	679,256	595,271	2,568,158	1,670,560	616,105	470,236
14	3,827,001	387,358	495,316	294,562	411,864	2,617,073	1,907,117
15	1,667	16,587	25,166	—	—	47,960	31,157
16	90,509	8,303	111,787	105,807	109,105	72,453	78,555
17							
18							
19	445,000	65,000	1,838,000	—	—	355,000	—
20	2,001,463	2,000,001	2,807,446	2,100,000	1,450,000	188	500,000
21	197,901	90,178	102,019	187,671	116,256	103,963	85,927
22	1,068,847	610,975	1,146,340	885,529	1,082,548	702,336	863,413
23	17,550,113	9,360,272	17,980,347	14,603,108	14,455,060	11,105,686	11,449,800
24	3,132,516	990,570	3,043,039	2,646,692	4,808,526	2,565,976	3,350,433
25	\$20,682,629	\$10,350,842	\$21,023,386	\$17,249,800	\$19,263,586	\$13,671,662	\$14,800,233
26							
27							
28	\$194,191	\$188,795	\$966,293	\$324,184	\$374,355	\$408,436	\$314,677
29	1,038,250	813,939	792,557	1,216,337	1,096,521	820,499	1,003,490
30	217,104	264,384	462,338	2,026,314	1,373,967	183,488	425,531
31	347,123	419,117	698,233	347,482	398,717	270,644	409,322
32	632,413	1,138,346	288,087	575,519	360,228	586,598	485,839
33	140,884	91,614	21,773	101,580	71,574	56,394	17,214
34	4,847,974	2,453,904	6,512,871	4,801,193	4,582,069	3,510,485	3,234,504
35	113,162	—	208,441	128,672	181,088	117,949	184,731
36	113,958	44,073	53,673	103,310	129,005	101,981	115,554
37	296,917	148,644	95,985	156,148	180,825	235,348	279,668
38	189,198	74,716	92,449	226,645	242,696	211,089	35,375
39							
40	2,799,481	—	—	—	—	1,586,472	1,249,877
41	438,647	238,458	55,886	159,695	209,528	90,127	193,061
42	—	—	—	—	—	—	—
43	7,224	42,220	48,273	—	—	81,737	58,521
44	303,006	108,411	395,215	251,578	299,698	93,458	31,321
45							
46							
47	—	1,057	—	6,901	59,477	3,161	—
48	—	29,878	—	10,612	44,013	37,174	24,806
49	518,919	109,123	—	242,824	1,076,481	19,685	158,453
50	61,322	178,801	—	57,709	231,898	337,598	126,689
51	—	12,248	—	—	2,786	—	—
52	—	—	—	—	—	—	—
53	71,848	39,258	1,242,970	737,262	1,604,960	180,810	—
54	—	—	—	73,405	—	85,242	41,751
55	—	33,346	—	31,561	82,815	23,331	—
56	—	—	—	—	45,810	29,056	7,855
57							
58	—	—	—	—	—	432,010	—
59	22,469	65,576	—	296,117	63,991	18,890	—
60	—	—	—	—	—	—	—
61	—	12,230	—	—	—	9,492	—
62							
63	1,086,000	249,000	1,088,000	740,200	939,000	446,300	430,000
64	2,000,000	2,000,000	3,000,000	2,100,000	1,450,000	—	500,000
65	197,901	90,178	102,019	187,671	116,256	103,963	85,927
66	1,065,686	643,896	1,121,215	1,003,606	1,066,767	975,332	819,577
67	383,092	203,717	585,174	399,980	597,316	521,490	1,013,866
68	17,086,769	9,694,929	17,831,452	16,306,505	16,881,841	11,578,239	11,247,609
69	3,595,860	655,913	3,191,934	943,295	2,381,745	2,093,423	3,552,624
70	\$20,682,629	\$10,350,842	\$21,023,386	\$17,249,800	\$19,263,586	\$13,671,662	\$14,800,233

Table I. — Summary of Financial Transactions, 1966. Towns

	Population	Milton 27,708	Dedham 26,618	Wellesley 26,297	West Springfield 26,070	Wakefield 25,571
<b>RECEIPTS</b>						
1 REVENUE						
2 General						
3 Taxes						
4 Property . . . . .		\$4,478,464	\$4,615,591	\$6,384,967	\$4,693,990	\$3,872,057
5 From the state . . . . .		802,117	692,136	985,472	810,943	734,656
6 Licenses and permits . . . . .		21,575	44,616	12,977	39,750	10,191
7 Fines and forfeits . . . . .		2,117	9,088	14,417	4,821	10,550
8 Grants and gifts . . . . .		453,312	603,353	537,357	763,781	655,697
9 All other . . . . .		—	—	1,467	—	1,908
10 Commercial						
11 Special assessments . . . . .		34,921	77,456	23,889	8,700	101,310
12 Privileges . . . . .		817,132	667,277	877,885	648,748	554,263
13 Departmental . . . . .		411,062	467,732	532,594	656,010	536,358
14 Public service enterprises . . . . .		339,409	—	2,327,532	319,836	2,584,852
15 Cemeteries . . . . .		67,546	16,291	—	—	20,033
16 Interest . . . . .		23,074	58,976	37,798	43,485	53,239
17 NON-REVENUE						
18 Municipal indebtedness						
19 Funded debt . . . . .		40,000	3,052,000	—	—	—
20 All other . . . . .		1,100,000	1,016,395	2,000,000	2,300,000	1,503,000
21 Refunds . . . . .		100,184	62,484	102,364	108,348	43,968
22 Agency, trust, and investment		727,054	858,647	1,279,621	1,202,241	810,662
23 TOTAL RECEIPTS . . . . .		9,417,967	12,242,042	15,118,340	11,600,653	11,492,744
24 Balance on hand . . . . .		1,232,778	1,687,040	2,427,862	2,244,441	1,708,515
25 TOTAL . . . . .		\$10,650,745	\$13,929,082	\$17,546,202	\$13,845,094	\$13,201,259
<b>PAYMENTS</b>						
26 Maintenance						
27 Departmental						
28 General government . . . . .		\$262,394	\$207,061	\$385,323	\$216,005	\$311,566
29 Public safety . . . . .		1,041,821	925,377	940,381	1,001,603	661,596
30 Health and sanitation . . . . .		261,513	205,307	311,805	153,275	131,899
31 Highways . . . . .		306,178	365,951	535,359	484,648	337,030
32 Public welfare . . . . .		376,887	623,637	296,357	532,055	580,707
33 Veterans' services . . . . .		37,135	53,175	38,773	130,777	60,614
34 Schools . . . . .		2,702,647	2,905,524	4,671,600	3,307,669	2,742,676
35 Libraries . . . . .		173,789	100,235	187,699	76,013	116,206
36 Recreation . . . . .		59,759	54,433	244,506	109,760	24,618
37 Pensions . . . . .		313,768	139,712	332,632	213,260	204,256
38 Unclassified . . . . .		134,591	129,336	80,586	95,172	176,117
39 Public service enterprises						
40 Electric light . . . . .		—	—	1,541,115	—	1,851,802
41 Water . . . . .		199,871	—	245,935	215,548	195,892
42 All other . . . . .		—	—	—	—	—
43 Cemeteries . . . . .		107,561	55,418	—	75	51,625
44 Interest . . . . .		73,246	177,764	119,161	177,950	139,572
45 Outlays						
46 Departmental						
47 General government . . . . .		15,148	11,014	25,472	10,010	2,506
48 Public safety . . . . .		39,989	22,616	26,291	23,413	3,469
49 Health and sanitation . . . . .		29,919	177,223	57,615	440,984	132,033
50 Highways . . . . .		173,881	124,458	165,086	200,572	130,529
51 Public welfare . . . . .		—	—	—	—	—
52 Veterans' services . . . . .		—	—	—	—	—
53 Schools . . . . .		133,776	1,254,012	952,365	759,180	313,699
54 Libraries . . . . .		2,814	8,178	—	616	—
55 Recreation . . . . .		17,500	14,202	217,275	5,464	25,198
56 Unclassified . . . . .		—	330,000	—	—	—
57 Public service enterprises						
58 Electric light . . . . .		—	—	543,227	—	4,287
59 Water . . . . .		73,021	—	66,525	70,076	78,916
60 All other . . . . .		—	—	—	—	—
61 Cemeteries . . . . .		23,207	20,000	—	—	8,934
62 Municipal indebtedness						
63 Funded debt . . . . .		221,000	496,000	531,000	530,000	459,000
64 All other . . . . .		1,100,000	1,000,000	1,400,000	2,302,251	1,503,000
65 Refunds . . . . .		100,184	62,484	102,364	108,348	43,968
66 Agency, trust, and investment		727,970	877,349	1,259,267	1,119,328	818,794
67 State and county assessments		810,720	425,551	476,466	238,873	545,601
68 TOTAL PAYMENTS . . . . .		9,520,289	10,766,017	15,751,185	12,522,925	11,656,110
69 Balance on hand . . . . .		1,130,456	3,163,065	1,792,017	1,322,169	1,545,149
70 TOTAL . . . . .		\$10,650,745	\$13,929,082	\$17,546,202	\$13,845,094	\$13,201,259

*Graded According to Population of 1965 – Continued*

	Danvers 24,764	Billerica 23,633	Saugus 23,429	Chelmsford 23,040	Randolph 21,726	Winchester 21,634	Reading 21,188
1							
2							
3							
4	\$3,560,513	\$3,483,627	\$3,816,652	\$3,473,728	\$3,764,977	\$5,248,386	\$3,354,994
5	668,053	674,691	622,155	562,471	528,922	677,721	642,328
6	49,743	36,732	36,201	41,631	26,236	12,333	6,095
7	838	926	4,799	659	1,534	1,432	278
8	557,378	879,691	670,639	810,635	577,105	403,359	377,706
9	80	1,670	3,250	—	3,776	—	129
10							
11	27,766	14,875	49,401	—	41,679	40,095	87,302
12	503,642	433,204	516,908	582,826	502,784	616,020	458,286
13	2,019,455	529,197	424,382	500,271	465,231	336,586	668,302
14	2,286,350	211,532	215,705	—	184,264	285,188	4,042,048
15	—	9,231	25,277	13,002	—	32,455	21,585
16	84,198	69,575	21,183	27,906	36,679	55,903	41,903
17							
18							
19	150,000	28,000	1,240,000	—	1,647,500	1,475,000	—
20	1,489,344	1,800,000	2,202,836	1,535,800	2,277,938	1,301,493	1,800,000
21	133,893	68,765	82,645	67,588	135,212	59,280	106,906
22	1,428,502	2,025,169	585,115	607,650	847,543	1,128,026	696,608
23	12,959,755	10,266,885	10,517,148	8,224,167	11,041,380	11,673,277	12,304,470
24	1,892,335	2,636,397	2,057,955	1,210,025	1,315,520	1,405,013	1,753,657
25	\$14,852,090	\$12,903,282	\$12,575,103	\$9,434,192	\$12,356,900	\$13,078,290	\$14,058,127
26							
27							
28	\$268,171	\$136,019	\$262,303	\$132,226	\$209,763	\$259,355	\$214,830
29	527,383	614,899	599,954	535,963	499,378	728,403	652,370
30	1,638,998	65,221	185,878	72,338	201,226	215,131	204,378
31	251,919	314,484	291,673	480,165	280,998	483,589	378,457
32	456,781	446,452	430,790	439,658	463,471	260,452	311,982
33	58,109	72,567	66,209	29,902	156,865	31,292	75,225
34	2,861,300	3,043,902	2,890,888	3,202,807	2,968,594	3,199,723	2,577,297
35	76,850	18,742	61,601	67,961	54,793	143,332	105,153
36	78,117	21,832	31,945	28,363	7,116	121,111	64,361
37	96,984	73,308	157,458	70,704	78,840	208,750	215,525
38	77,527	85,680	200,965	98,937	104,424	87,719	134,408
39							
40	1,422,307	172,959	—	—	—	—	3,653,136
41	212,442	—	101,127	—	145,461	165,727	222,867
42	—	—	—	—	—	—	—
43	—	16,152	42,045	38,486	—	64,629	41,930
44	172,451	203,658	206,548	192,589	263,461	123,210	145,647
45							
46							
47	46,581	3,585	3,008	5,802	10,248	25,404	34,657
48	8,493	114,748	73,201	87,906	24,489	49,008	43,405
49	153,850	1,354,016	466,119	—	293,362	98,281	284,181
50	107,757	51,458	103,235	27,941	75,899	105,440	85,063
51	—	—	—	—	—	—	—
52	—	—	—	—	—	—	—
53	587,739	289,215	1,411,523	247,655	435,096	985,169	—
54	—	—	35,512	17,972	170,504	126,957	—
55	23,754	—	20,276	1,937	—	30,821	—
56	—	—	2,232	—	—	—	31,700
57							
58	226,809	155,159	—	—	—	—	161,123
59	27,901	—	57,399	—	128,714	109,184	54,438
60	—	—	—	—	—	—	—
61	—	2,565	3,792	5,446	—	13,967	17,528
62							
63	620,500	549,000	440,000	443,700	633,000	315,000	406,000
64	1,445,000	1,830,000	2,200,000	1,591,400	2,275,000	1,300,000	1,800,000
65	133,893	68,765	82,645	67,588	135,212	59,280	106,906
66	1,467,397	2,017,768	586,802	645,280	747,464	1,021,447	738,779
67	169,849	136,963	297,480	124,952	161,598	686,822	244,109
68	13,218,862	11,859,117	11,312,608	8,657,678	10,524,976	11,019,203	13,005,455
69	1,633,228	1,044,165	1,262,495	776,514	1,831,924	2,059,087	1,052,672
70	\$14,852,090	\$12,903,282	\$12,575,103	\$9,434,192	\$12,356,900	\$13,078,290	\$14,058,127

Table I. — Summary of Financial Transactions, 1966. Towns

	Population	Marblehead 20,942	Andover 20,551	Winthrop 20,398	Stoncham 20,109	Stoughton 19,686
<b>RECEIPTS</b>						
1 REVENUE						
2 General						
3 Taxes						
4 Property . . . . .		\$3,752,028	\$3,675,745	\$2,619,064	\$3,275,162	\$3,046,138
5 From the state . . . . .		560,156	672,483	565,616	512,367	627,682
6 Licenses and permits . . . . .		19,453	27,193	11,118	15,719	34,840
7 Fines and forfeits . . . . .		1,283	2,416	414	2,149	1,102
8 Grants and gifts . . . . .		462,780	472,224	572,922	378,025	651,230
9 All other . . . . .		—	—	—	1,854	*521
10 Commercial						
11 Special assessments . . . . .		31,899	42,585	9,455	42,360	12,330
12 Privileges . . . . .		600,583	551,973	361,358	450,347	399,782
13 Departmental . . . . .		785,828	439,617	555,751	378,234	599,859
14 Public service enterprises . . . . .		1,282,399	178,001	194,823	245,876	172,501
15 Cemeteries . . . . .		29,905	8,362	26,053	13,073	—
16 Interest . . . . .		103,916	163,065	83,627	12,391	25,768
17 NON-REVENUE						
18 Municipal indebtedness						
19 Funded debt . . . . .		395,000	5,584,000	—	5,248,000	70,000
20 All other . . . . .		176,035	722,319	1,600,000	2,408,032	1,400,000
21 Refunds . . . . .		50,292	39,355	104,979	61,428	39,779
22 Agency, trust, and investment . . . . .		816,113	536,885	394,068	514,292	498,173
23 TOTAL RECEIPTS . . . . .		9,067,670	13,116,223	7,099,248	13,559,309	7,579,705
24 Balance on hand . . . . .		3,232,365	2,075,832	948,004	893,012	1,606,082
25 TOTAL . . . . .		\$12,300,035	\$15,192,055	\$8,047,252	\$14,452,321	\$9,185,787
<b>PAYMENTS</b>						
26 Maintenance						
27 Departmental						
28 General government . . . . .		\$306,563	\$237,414	\$156,404	\$197,404	\$193,269
29 Public safety . . . . .		696,270	617,334	549,091	596,246	396,609
30 Health and sanitation . . . . .		810,350	129,690	93,387	161,140	64,903
31 Highways . . . . .		207,942	306,219	263,782	274,659	79,550
32 Public welfare . . . . .		403,298	246,314	897,139	432,192	506,059
33 Veterans' services . . . . .		41,818	41,928	56,806	76,031	49,935
34 Schools . . . . .		2,328,728	2,452,573	1,714,705	2,133,019	2,623,404
35 Libraries . . . . .		98,250	132,927	43,549	92,362	66,594
36 Recreation . . . . .		68,974	64,511	55,400	55,439	18,479
37 Pensions . . . . .		99,200	101,393	175,891	130,997	75,649
38 Unclassified . . . . .		45,730	108,672	81,793	121,822	301,375
39 Public service enterprises						
40 Electric light . . . . .		779,773	—	—	—	—
41 Water . . . . .		119,233	164,290	92,493	68,120	90,990
42 All other . . . . .		—	—	—	—	—
43 Cemeteries . . . . .		72,132	35,678	44,298	30,375	—
44 Interest . . . . .		145,865	198,625	112,112	95,576	212,915
45 Outlays						
46 Departmental						
47 General government . . . . .		—	62,129	—	1,088	1,097
48 Public safety . . . . .		—	142,374	18,148	32,053	57,076
49 Health and sanitation . . . . .		379,390	25,750	5,287	123,774	88,239
50 Highways . . . . .		112,517	261,220	211,138	65,531	167,177
51 Public welfare . . . . .		—	—	—	—	—
52 Veterans' services . . . . .		—	—	—	—	—
53 Schools . . . . .		1,038,720	1,832,520	287,792	920,209	649,474
54 Libraries . . . . .		—	224,549	6,258	3,180	4,423
55 Recreation . . . . .		53,569	4,794	4,431	1,148	—
56 Unclassified . . . . .		58,544	27,952	—	—	12,959
57 Public service enterprises						
58 Electric light . . . . .		109,643	—	—	—	—
59 Water . . . . .		85,886	761,964	2,002	55,131	16,161
60 All other . . . . .		—	—	—	—	—
61 Cemeteries . . . . .		9,900	—	32,676	—	—
62 Municipal indebtedness						
63 Funded debt . . . . .		740,000	340,000	170,000	327,000	508,000
64 All other . . . . .		175,000	1,200,000	1,600,000	2,800,000	1,529,000
65 Refunds . . . . .		50,292	39,355	104,979	61,428	39,779
66 Agency, trust, and investment . . . . .		902,574	585,995	404,635	543,124	478,978
67 State and county assessments . . . . .		301,424	165,585	269,539	427,607	120,651
68 TOTAL PAYMENTS . . . . .		10,241,585	10,511,755	7,453,735	9,826,655	8,352,745
69 Balance on hand . . . . .		2,058,450	4,680,300	593,517	4,625,666	833,042
70 TOTAL . . . . .		\$12,300,035	\$15,192,055	\$8,047,252	\$14,452,321	\$9,185,787

*Graded According to Population of 1965 – Continued*

	Burlington 19,473	Southbridge 19,384	Greenfield 18,265	Tewksbury 18,079	Shrewsbury 18,003	Hingham 17,576	Agawam 17,484
1							
2							
3							
4	\$4,690,671	\$1,759,407	\$2,493,890	\$2,578,622	\$2,654,059	\$3,890,689	\$2,426,027
5	421,546	441,088	670,884	,501,153	468,673	582,383	507,842
6	16,257	7,232	26,750	40,623	34,759	22,989	27,047
7	887	1,317	3,951	—	13,452	4,924	1,681
8	435,658	607,739	839,638	531,207	511,667	656,933	569,129
9	100	—	—	—	23	—	8,450
10							
11	—	1,939	360	—	208,424	39,939	18,616
12	407,853	331,093	423,955	326,835	490,496	444,762	449,771
13	240,734	517,128	692,907	383,864	350,918	363,980	306,657
14	—	—	210,853	190,752	1,572,958	1,083,953	193,929
15	7,329	3,145	151	—	17,607	—	—
16	98,528	8,443	5,649	8,158	37,496	39,531	9,302
17							
18							
19	4,180,256	—	—	343,150	400,000	—	—
20	1,054,687	800,000	900,000	1,101,370	300,440	651,646	800,000
21	76,964	37,173	114,547	76,071	74,277	105,501	45,453
22	641,198	264,076	466,743	777,454	461,876	559,062	581,522
23	12,272,668	4,779,780	6,850,278	6,859,259	7,597,125	8,446,292	5,945,426
24	371,049	474,106	783,291	583,227	2,278,755	2,006,702	815,578
25	\$12,643,717	\$5,253,886	\$7,633,569	\$7,442,486	\$9,875,880	\$10,452,994	\$6,761,004
26							
27							
28	\$199,039	\$131,101	\$150,016	\$121,413	\$225,915	\$171,205	\$162,298
29	511,841	484,151	455,177	378,967	373,352	735,359	451,426
30	144,478	89,979	51,995	97,981	96,704	128,711	134,099
31	273,450	184,719	540,733	200,585	202,511	263,908	237,010
32	225,385	718,783	914,779	355,061	210,404	319,989	264,888
33	27,267	134,404	75,332	59,056	25,861	27,129	39,286
34	2,859,833	1,286,378	2,081,178	2,440,442	2,417,116	2,884,273	2,191,975
35	23,848	38,364	79,363	11,981	71,033	65,784	22,886
36	79,710	32,992	15,808	18,321	28,400	58,149	17,042
37	61,589	89,846	133,731	51,824	33,971	107,415	60,450
38	102,166	76,622	131,416	71,330	67,957	97,827	65,577
39							
40	—	—	—	—	1,076,224	998,519	—
41	1,403	—	21,499	64,161	132,296	—	133,644
42	—	—	80,975	—	—	—	—
43	31,644	12,422	151	1,000	19,545	—	1,066
44	256,058	49,040	65,391	133,422	196,485	162,037	79,618
45							
46							
47	—	—	—	—	276,892	235,635	—
48	16,420	19,772	2,829	171,669	13,008	12,980	39,887
49	98,113	54,325	39,602	16,507	241,951	166,853	48,663
50	156,746	42,435	37,953	45,146	74,286	145,173	63,493
51	—	4,367	—	—	—	—	—
52	—	—	—	—	—	—	—
53	2,593,214	43,128	34,168	25,409	188,959	45,824	5,981
54	25,677	60,031	—	80,770	1,211	287,974	—
55	56,287	2,902	—	—	8,177	36,564	—
56	—	—	22,894	—	—	6,000	—
57							
58	—	—	—	—	399,540	135,550	—
59	—	—	22,486	195,751	61,263	—	11,690
60	—	—	—	—	—	—	—
61	7,500	—	—	—	—	—	—
62							
63	468,000	80,000	184,000	315,000	465,000	475,000	330,000
64	1,463,950	800,000	932,850	1,240,000	300,000	673,048	815,000
65	76,964	37,173	114,547	76,071	74,277	105,501	45,453
66	638,711	271,086	491,769	529,294	512,609	560,280	579,909
67	105,214	147,318	301,912	139,283	127,813	284,329	96,035
68	10,504,507	4,891,338	6,982,554	6,840,444	7,922,760	9,191,016	5,897,376
69	2,139,210	362,548	651,015	602,042	1,953,120	1,261,978	863,628
70	\$12,643,717	\$5,253,886	\$7,633,569	\$7,442,486	\$9,875,880	\$10,452,994	\$6,761,004



Table I. — Summary of Financial Transactions, 1966. Towns

	Population	Dartmouth 17,187	Milford 17,034	Dracut 16,535	Walpole 16,390	Ludlow 15,922
<b>RECEIPTS</b>						
1 <b>REVENUE</b>						
2 General						
3 Taxes						
4 Property . . . . .		\$2,068,537	\$2,082,534	\$1,732,306	\$2,959,849	\$1,888,997
5 From the state . . . . .		408,002	397,166	386,340	646,757	450,029
6 Licenses and permits . . . . .		23,205	37,390	21,469	26,197	27,565
7 Fines and forfeits . . . . .		2,319	2,371	366	1,116	5,617
8 Grants and gifts . . . . .		572,828	448,324	571,758	282,963	579,448
9 All other . . . . .		4,108	—	3,216	1,900	—
10 Commercial						
11 Special assessments . . . . .		293	3,895	—	27,744	6,567
12 Privileges . . . . .		376,299	341,071	299,824	411,185	294,178
13 Departmental . . . . .		357,335	518,228	319,633	276,421	317,635
14 Public service enterprises . . . . .		164,162	—	—	182,250	—
15 Cemeteries . . . . .		265	2,030	3,189	3,694	3,055
16 Interest . . . . .		101,255	13,671	7,213	66,985	11,029
17 <b>NON-REVENUE</b>						
18 Municipal indebtedness						
19 Funded debt . . . . .		3,440,000	199,000	—	—	1,240,000
20 All other . . . . .		310,517	775,126	1,000,000	—	750,533
21 Refunds . . . . .		42,837	69,852	32,092	42,596	75,254
22 Agency, trust, and investment . . . . .		521,790	315,405	346,276	472,842	537,406
23 <b>TOTAL RECEIPTS</b> . . . . .		8,393,752	5,206,063	4,723,682	5,402,499	6,187,313
24 Balance on hand . . . . .		651,403	430,716	458,754	3,379,570	730,667
25 <b>TOTAL</b> . . . . .		\$9,045,155	\$5,636,779	\$5,182,436	\$8,782,069	\$6,917,980
<b>PAYMENTS</b>						
26 Maintenance						
27 Departmental						
28 General government . . . . .		\$182,185	\$122,553	\$86,663	\$144,376	\$100,428
29 Public safety . . . . .		198,170	457,511	242,721	282,625	261,829
30 Health and sanitation . . . . .		102,594	86,788	68,185	61,738	115,805
31 Highways . . . . .		240,401	296,149	150,495	284,151	189,362
32 Public welfare . . . . .		449,847	637,538	427,808	143,533	304,068
33 Veterans' services . . . . .		24,487	132,066	59,432	20,817	33,621
34 Schools . . . . .		1,704,753	1,262,303	1,846,346	2,451,933	1,787,782
35 Libraries . . . . .		52,205	32,640	21,933	85,491	30,616
36 Recreation . . . . .		30,008	39,962	16,676	92,970	36,426
37 Pensions . . . . .		47,867	66,037	33,362	60,591	35,092
38 Unclassified . . . . .		58,722	40,340	53,608	228,705	71,001
39 Public service enterprises						
40 Electric light . . . . .		—	—	—	—	—
41 Water . . . . .		58,049	—	—	138,558	—
42 All other . . . . .		—	—	—	—	—
43 Cemeteries . . . . .		342	8,609	5,036	5,833	4,466
44 Interest . . . . .		112,691	35,656	70,590	150,642	90,206
45 Outlays						
46 Departmental						
47 General government . . . . .		—	—	1,355	6,666	—
48 Public safety . . . . .		4,478	2,890	3,391	14,113	27,966
49 Health and sanitation . . . . .		32,143	305,702	7,430	126,337	20,434
50 Highways . . . . .		51,372	28,111	64,609	63,371	78,895
51 Public welfare . . . . .		—	—	2,184	—	—
52 Veterans' services . . . . .		—	—	—	—	—
53 Schools . . . . .		1,430,855	—	34,193	1,393,864	180,292
54 Libraries . . . . .		150	—	—	—	—
55 Recreation . . . . .		6,535	—	1,400	14,765	9,301
56 Unclassified . . . . .		44,984	79,794	—	—	—
57 Public service enterprises						
58 Electric light . . . . .		—	—	—	—	—
59 Water . . . . .		42,447	—	—	55,974	—
60 All other . . . . .		—	—	—	—	—
61 Cemeteries . . . . .		—	—	—	12,000	—
62 Municipal indebtedness						
63 Funded debt . . . . .		292,000	91,000	145,000	418,000	180,000
64 All other . . . . .		300,000	775,000	1,000,000	—	750,000
65 Refunds . . . . .		42,837	69,852	32,092	42,596	75,254
66 Agency, trust, and investment . . . . .		453,063	301,239	389,725	470,374	419,535
67 State and county assessments . . . . .		162,525	140,527	84,815	161,969	69,424
68 <b>TOTAL PAYMENTS</b> . . . . .		6,125,710	5,012,267	4,849,049	6,931,992	4,871,803
69 Balance on hand . . . . .		2,919,445	624,512	333,387	1,850,077	2,046,177
70 <b>TOTAL</b> . . . . .		\$9,045,155	\$5,636,779	\$5,182,436	\$8,782,069	\$6,917,980

*Graded According to Population of 1965 – Continued*

	North Attleborough 15,682	Fairhaven 15,642	Barnstable 15,609	Plymouth 15,424	Auburn 15,396	Canton 15,310	Wilmington 15,261
1							
2							
3							
4	\$1,943,906	\$1,951,783	\$3,599,387	\$3,109,393	\$1,618,061	\$2,926,912	\$2,771,211
5	387,426	406,440	687,633	578,011	428,992	403,249	404,875
6	31,895	18,168	41,254	48,792	25,510	37,980	13,662
7	3,085	1,672	4,089	921	804	1,863	1,758
8	405,197	486,162	772,746	845,585	334,128	389,382	468,078
9	240	1,390	142	—	—	—	19,690
10							
11	4,801	1,833	11,039	2,210	—	60,041	13,735
12	341,268	250,401	519,400	448,321	364,655	430,639	317,548
13	335,599	321,652	898,244	611,049	225,109	323,160	360,913
14	1,205,952	32,225	180,760	222,228	—	163,456	261,913
15	—	—	7,358	29,416	7,989	2,799	8,729
16	27,795	36,002	85,877	19,860	2,799	22,078	56,298
17							
18							
19	1,310,200	25,200	—	—	450,000	185,000	21,675
20	704,658	700,000	1,363,000	1,479,917	600,759	900,055	2,622,800
21	65,382	31,876	101,823	74,008	54,087	66,048	44,253
22	460,326	383,576	536,543	454,892	372,296	415,758	454,247
23	7,227,730	4,648,380	8,809,295	7,924,603	4,485,189	6,328,420	7,841,385
24	862,197	617,068	1,222,548	1,438,393	572,657	906,248	1,929,060
25	\$8,089,927	\$5,265,448	\$10,031,843	\$9,362,996	\$5,057,846	\$7,234,668	\$9,770,445
26							
27							
28	\$102,566	\$102,376	\$230,898	\$192,902	\$75,470	\$151,453	\$167,259
29	418,843	276,057	495,246	557,459	109,124	447,762	416,480
30	101,083	100,295	87,810	123,800	40,701	85,718	65,442
31	172,366	160,631	329,096	271,484	174,741	185,486	238,261
32	381,088	532,545	596,963	1,012,811	198,605	270,307	325,889
33	63,426	34,205	104,091	92,180	31,528	69,344	69,681
34	1,530,326	1,642,482	2,577,401	2,090,582	1,843,045	1,976,475	2,138,592
35	39,183	40,230	45,338	67,827	43,980	80,938	23,594
36	43,889	20,624	218,362	108,267	20,789	29,286	11,420
37	51,322	52,231	95,671	130,382	31,448	50,963	60,027
38	42,927	44,459	128,805	125,122	52,048	51,274	109,330
39							
40	819,781	—	—	135,371	—	—	—
41	113,613	30,707	—	55,501	—	123,449	141,756
42	—	—	202,009	62,161	—	—	—
43	—	300	50,737	—	15,183	20,996	39,869
44	71,801	85,243	130,757	38,742	60,312	176,710	191,456
45							
46							
47	—	—	—	6,861	15,440	49,393	1,992
48	31,361	13,806	10,665	268,003	10,333	8,640	41,514
49	30,116	13,047	18,902	—	116,010	234,745	4,065
50	42,887	71,014	490,310	237,610	38,929	45,306	46,536
51	—	—	—	—	—	—	—
52	—	—	—	—	—	—	—
53	539,349	17,706	103,636	—	39,187	20,853	848,061
54	1,366	—	—	—	120,122	6,252	—
55	30,673	—	110,237	3,400	9,779	4,000	13,952
56	—	—	6,559	2,167	—	—	6,355
57							
58	207,674	—	—	—	—	—	—
59	86,415	5,955	—	89,462	—	190,231	291,266
60	—	—	13,009	71,782	—	—	—
61	—	—	27,514	—	1,404	—	4,847
62							
63	280,000	213,800	410,000	150,000	221,000	525,000	476,629
64	765,000	700,000	1,413,500	1,455,000	600,000	901,576	2,622,800
65	65,382	31,876	101,823	74,008	54,087	66,048	44,253
66	455,213	414,246	520,571	428,202	371,783	443,272	480,945
67	142,517	127,831	462,663	252,968	105,887	188,954	141,748
68	6,630,167	4,731,666	8,982,573	8,104,054	4,400,935	6,404,431	9,024,019
69	1,459,760	533,782	1,049,270	1,258,942	656,911	830,237	746,426
70	\$8,089,927	\$5,265,448	\$10,031,843	\$9,362,996	\$5,057,846	\$7,234,668	\$9,770,445

Table I. — Summary of Financial Transactions, 1966. Towns

	Population	Somerset 15,080	Rockland 15,054	Franklin 14,721	Concord 14,516	Scituate 14,458
<b>RECEIPTS</b>						
1	REVENUE					
2	General					
3	Taxes					
4	Property . . . . .	\$2,670,579	\$2,212,894	\$2,116,647	\$4,123,479	\$3,394,252
5	From the state . . . . .	471,240	447,903	408,731	428,945	511,476
6	Licenses and permits . . . . .	13,378	16,684	28,605	24,209	33,141
7	Fines and forfeits . . . . .	259	2,470	3,283	2,315	3,115
8	Grants and gifts . . . . .	385,822	561,654	507,354	314,097	636,963
9	All other . . . . .	—	—	—	—	834
10	Commercial					
11	Special assessments . . . . .	—	—	8,396	—	2,438
12	Privileges . . . . .	306,606	254,745	307,854	377,475	375,389
13	Departmental . . . . .	241,075	345,081	414,482	280,172	273,854
14	Public service enterprises . . . . .	144,156	260,460	140,726	1,444,745	165,969
15	Cemeteries . . . . .	1,117	846	4	14,239	—
16	Interest . . . . .	45,852	7,674	13,886	43,361	56,727
17	NON-REVENUE					
18	Municipal indebtedness					
19	Funded debt . . . . .	—	265,000	—	—	3,943,000
20	All other . . . . .	500,000	1,322,088	606,000	475,000	2,222,308
21	Refunds . . . . .	104,035	58,784	50,449	48,180	76,482
22	Agency, trust, and investment . . . . .	447,125	307,510	288,120	261,316	524,744
23	TOTAL RECEIPTS . . . . .	5,331,244	6,063,793	4,894,537	7,837,533	12,220,692
24	Balance on hand . . . . .	2,803,441	706,226	839,255	2,728,339	1,066,024
25	TOTAL . . . . .	\$8,134,685	\$6,770,019	\$5,733,792	\$10,565,872	\$13,286,716
<b>PAYMENTS</b>						
26	Maintenance					
27	Departmental					
28	General government . . . . .	\$144,158	\$89,160	\$103,376	\$196,215	\$169,222
29	Public safety . . . . .	273,957	292,923	214,438	541,552	609,293
30	Health and sanitation . . . . .	106,389	95,924	77,296	83,821	79,171
31	Highways . . . . .	140,892	190,826	195,837	267,844	230,407
32	Public welfare . . . . .	372,015	479,680	458,741	139,081	246,573
33	Veterans' services . . . . .	41,511	36,928	43,411	16,045	23,143
34	Schools . . . . .	1,569,846	1,734,432	1,666,023	2,860,673	2,536,591
35	Libraries . . . . .	47,575	32,720	31,435	137,248	68,418
36	Recreation . . . . .	37,059	31,433	19,797	40,069	46,641
37	Pensions . . . . .	50,669	48,498	27,051	121,483	92,204
38	Unclassified . . . . .	53,443	66,792	53,547	78,856	93,543
39	Public service enterprises					
40	Electric light . . . . .	—	—	—	1,002,574	—
41	Water . . . . .	126,004	167,212	78,478	113,815	135,930
42	All other . . . . .	—	—	—	—	8,458
43	Cemeteries . . . . .	3,692	946	1,638	19,904	—
44	Interest . . . . .	194,147	134,551	110,525	110,473	196,817
45	Outlays					
46	Departmental					
47	General government . . . . .	—	13,337	—	—	—
48	Public safety . . . . .	14,793	7,745	3,767	—	37,326
49	Health and sanitation . . . . .	23,925	423,197	104,476	104,613	1,180,639
50	Highways . . . . .	20,578	37,261	76,878	169,130	87,221
51	Public welfare . . . . .	—	—	—	—	—
52	Veterans' services . . . . .	—	—	—	—	—
53	Schools . . . . .	270,868	34,205	160,260	948,376	1,313,087
54	Libraries . . . . .	—	—	—	—	—
55	Recreation . . . . .	40,378	11,157	43,187	120,344	114,805
56	Unclassified . . . . .	—	—	—	—	—
57	Public service enterprises					
58	Electric light . . . . .	—	—	—	3,889	—
59	Water . . . . .	574,193	98,196	66,762	193,235	—
60	All other . . . . .	—	—	—	—	—
61	Cemeteries . . . . .	—	—	—	3,466	—
62	Municipal indebtedness					
63	Funded debt . . . . .	545,000	295,000	275,000	379,000	430,000
64	All other . . . . .	500,000	1,319,500	608,000	400,000	2,200,000
65	Refunds . . . . .	104,035	58,784	50,449	48,180	76,482
66	Agency, trust, and investment . . . . .	456,233	303,371	328,956	326,264	592,688
67	State and county assessments . . . . .	245,126	124,882	67,466	170,558	174,676
68	TOTAL PAYMENTS . . . . .	5,956,486	6,128,660	4,866,794	8,596,708	10,743,335
69	Balance on hand . . . . .	2,178,199	641,359	866,998	1,969,164	2,543,381
70	TOTAL . . . . .	\$8,134,685	\$6,770,019	\$5,733,792	\$10,565,872	\$13,286,716

## Graded According to Population of 1965 – Continued

	Webster 14,357	South Hadley 14,249	Swampscott 13,995	Falmouth 13,832	Longmeadow 13,809	Hudson 13,642	Clinton 13,626
1							
2							
3							
4	\$1,226,199	\$1,854,279	\$3,224,717	\$3,507,691	\$3,085,205	\$1,699,394	\$1,409,844
5	345,973	391,694	478,921	350,721	411,646	346,355	338,647
6	23,445	10,102	9,285	40,437	14,745	29,180	16,350
7	2,208	455	1,630	2,689	1,389	865	—
8	403,920	285,755	215,667	889,181	193,152	337,231	353,152
9	477	—	—	1,013	—	—	—
10							
11	33,381	—	4,111	680	57,106	1,178	1,037
12	272,457	297,687	419,827	400,363	496,410	273,201	234,749
13	500,706	204,439	278,404	567,353	250,446	345,722	320,516
14	113,059	1,123,850	168,444	373,253	199,543	1,254,340	150,401
15	4,132	—	18,483	4,094	—	6,827	17,024
16	8,600	11,359	12,833	38,141	17,179	49,002	3,641
17							
18							
19	300,000	—	—	1,100,000	—	137,000	—
20	524,810	613,331	1,750,000	405,709	1,000,000	400,131	465,000
21	29,764	37,432	83,426	72,670	62,569	45,464	31,453
22	246,522	331,359	438,196	629,955	478,497	442,148	211,962
23	4,035,653	5,161,742	7,103,944	8,383,950	6,267,887	5,368,038	3,553,776
24	383,866	631,611	566,177	1,384,822	1,288,654	1,906,239	664,897
25	\$4,419,519	\$5,793,353	\$7,670,121	\$9,768,772	\$7,556,541	\$7,274,277	\$4,218,673
26							
27							
28	\$115,254	\$121,821	\$201,449	\$220,671	\$87,981	\$141,586	\$108,285
29	220,042	161,811	597,175	647,899	308,006	330,999	284,445
30	80,862	124,557	157,682	109,607	144,675	114,968	48,124
31	153,569	170,113	342,883	296,922	217,914	180,239	151,575
32	572,541	190,160	294,968	565,155	105,714	280,573	598,040
33	71,114	33,884	23,715	35,299	10,234	71,633	48,956
34	929,834	1,623,776	1,986,713	2,294,148	2,544,404	1,150,764	946,055
35	41,999	27,734	67,847	69,266	41,928	35,878	36,540
36	18,395	47,539	107,937	202,108	158,327	59,439	20,795
37	73,702	66,351	173,433	95,625	87,686	93,300	73,523
38	34,153	54,939	85,928	160,627	96,135	63,568	76,019
39							
40	—	972,297	—	—	—	694,899	—
41	57,997	—	101,568	162,190	117,425	81,658	77,146
42	—	—	—	18,710	—	—	—
43	9,617	—	23,236	8,145	—	19,306	15,600
44	59,149	84,365	90,785	97,386	143,999	119,833	85,396
45							
46							
47	—	—	—	149,659	—	8,902	—
48	42,507	3,500	11,750	17,477	10,091	10,484	12,136
49	39,487	8,603	—	15,048	56,354	41,386	18,384
50	59,344	84,919	44,461	213,280	59,077	32,720	32,406
51	1,260	—	—	—	—	—	—
52	—	—	—	—	—	—	—
53	3,571	23,809	—	766,328	375,299	121,226	1,100
54	1,172	—	—	32,244	—	26,934	—
55	—	12,720	3,500	20,798	109,955	3,491	16,191
56	—	—	—	57,537	6,596	17,279	53,070
57							
58	—	50,114	—	—	—	—	—
59	88,915	—	—	226,601	55,593	171,156	54,336
60	—	—	—	43,538	—	—	—
61	—	—	—	—	—	3,245	—
62							
63	130,000	250,000	251,000	273,000	415,000	318,500	188,400
64	524,000	600,000	1,781,162	400,000	1,017,900	400,000	465,000
65	29,764	37,432	83,426	72,670	62,569	45,464	31,453
66	192,767	331,375	409,451	590,342	473,667	418,892	208,561
67	121,918	131,466	294,223	347,873	121,281	86,551	88,019
68	3,672,933	5,213,285	7,134,292	8,210,153	6,827,810	5,144,873	3,739,555
69	746,586	580,068	535,829	1,558,619	728,731	2,129,404	479,118
70	\$4,419,519	\$5,793,353	\$7,670,121	\$9,768,772	\$7,556,541	\$7,274,277	\$4,218,673

Table I. — Summary of Financial Transactions, 1966. Towns

	Population	Easthampton 12,974	Adams 12,703	North Andover 12,514	Whitman 12,373	Foxborough 12,223
<b>RECEIPTS</b>						
1 REVENUE						
2 General						
3 Taxes						
4 Property . . . . .		\$1,602,989	\$1,289,549	\$1,821,735	\$1,610,567	\$2,005,656
5 From the state . . . . .		399,108	452,215	328,942	376,577	260,721
6 Licenses and permits . . . . .		12,869	18,917	16,915	13,066	23,416
7 Fines and forfeits . . . . .		565	703	1,213	2,288	817
8 Grants and gifts . . . . .		468,413	389,100	265,660	386,935	475,755
9 All other . . . . .		—	—	—	—	10,000
10 Commercial						
11 Special assessments . . . . .		—	3,439	20,144	—	—
12 Privileges . . . . .		241,156	212,543	268,705	229,802	230,998
13 Departmental . . . . .		365,793	821,320	215,075	299,105	289,215
14 Public service enterprises . . . . .		134,744	—	156,988	106,516	164,829
15 Cemeteries . . . . .		6,125	16,636	—	—	—
16 Interest . . . . .		6,975	11,425	5,950	18,630	17,991
17 NON-REVENUE						
18 Municipal indebtedness						
19 Funded debt . . . . .		—	250,000	201,000	75,000	40,000
20 All other . . . . .		711,972	475,657	650,007	675,000	90
21 Refunds . . . . .		36,866	45,130	18,730	54,731	48,224
22 Agency, trust, and investment		242,054	309,284	336,322	463,433	288,974
23 TOTAL RECEIPTS . . . . .		4,229,629	4,295,918	4,307,386	4,311,650	3,856,686
24 Balance on hand . . . . .		390,839	956,045	472,611	465,303	1,114,914
25 TOTAL . . . . .		\$4,620,468	\$5,251,963	\$4,779,997	\$4,776,953	\$4,971,600
<b>PAYMENTS</b>						
26 Maintenance						
27 Departmental						
28 General government . . . . .		\$109,347	\$84,124	\$105,725	\$106,598	\$80,904
29 Public safety . . . . .		270,775	157,333	391,147	215,273	217,098
30 Health and sanitation . . . . .		78,741	508,163	98,133	48,279	39,367
31 Highways . . . . .		174,071	150,479	239,713	153,537	174,369
32 Public welfare . . . . .		512,747	453,787	228,248	492,016	166,006
33 Veterans' services . . . . .		36,796	40,886	26,701	25,620	31,922
34 Schools . . . . .		1,186,703	1,236,560	1,191,889	1,412,510	1,713,926
35 Libraries . . . . .		24,117	40,332	45,096	23,317	30,115
36 Recreation . . . . .		44,561	29,002	29,147	29,035	41,282
37 Pensions . . . . .		94,655	42,206	88,828	33,915	29,990
38 Unclassified . . . . .		52,661	49,769	68,571	35,971	44,381
39 Public service enterprises						
40 Electric light . . . . .		—	—	—	—	—
41 Water . . . . .		78,555	—	106,565	64,154	87,419
42 All other . . . . .		—	—	—	—	—
43 Cemeteries . . . . .		16,478	44,181	—	—	450
44 Interest . . . . .		55,224	13,823	79,083	25,584	89,721
45 Outlays						
46 Departmental						
47 General government . . . . .		1,749	2,094	6,899	50,404	—
48 Public safety . . . . .		2,103	3,816	40,815	116,355	14,384
49 Health and sanitation . . . . .		56,860	13,658	59,628	5,099	5,529
50 Highways . . . . .		82,395	112,569	53,730	45,220	133,072
51 Public welfare . . . . .		—	—	—	—	—
52 Veterans' services . . . . .		—	—	—	—	—
53 Schools . . . . .		24,832	—	25,114	16,762	482,984
54 Libraries . . . . .		6,163	—	—	—	11,595
55 Recreation . . . . .		10,853	1,697	1,466	28,850	—
56 Unclassified . . . . .		13,088	70,688	—	—	—
57 Public service enterprises						
58 Electric light . . . . .		—	—	—	—	—
59 Water . . . . .		44,169	—	57,814	9,276	31,002
60 All other . . . . .		—	—	—	—	—
61 Cemeteries . . . . .		—	—	—	—	—
62 Municipal indebtedness						
63 Funded debt . . . . .		105,000	47,000	245,000	93,000	300,000
64 All other . . . . .		705,972	775,000	650,000	675,000	—
65 Refunds . . . . .		36,866	45,130	18,730	54,731	48,224
66 Agency, trust, and investment		252,164	301,807	339,400	447,016	286,372
67 State and county assessments		133,214	101,376	112,996	90,675	66,085
68 TOTAL PAYMENTS . . . . .		4,210,859	4,325,480	4,310,438	4,298,197	4,126,197
69 Balance on hand . . . . .		409,609	926,483	469,559	478,756	845,403
70 TOTAL . . . . .		\$4,620,468	\$5,251,963	\$4,779,997	\$4,776,953	\$4,971,600



*Graded According to Population of 1965 – Continued*

	Wayland 12,192	Westwood 12,123	Athol 11,989	East Longmeadow 11,988	Abington 11,790	Swansea 11,767	Middleborough 11,726
1							
2							
3							
4	\$3,081,963	\$2,801,044	\$1,313,212	\$2,057,453	\$1,708,953	\$1,079,387	\$1,382,994
5	313,632	366,807	439,985	327,497	352,959	267,817	343,472
6	21,488	9,177	13,857	18,559	12,442	15,271	15,705
7	1,139	1,222	1,523	966	917	1,279	1,309
8	300,129	352,136	329,673	336,826	371,492	289,501	419,645
9	—	—	—	2,090	—	1,200	—
10							
11	5,218	118,875	—	27,134	—	—	27,364
12	344,726	386,503	230,396	300,719	246,911	228,783	232,159
13	278,253	233,287	356,933	232,556	275,272	241,711	462,642
14	156,245	—	119,947	146,749	148,881	—	1,332,609
15	9,977	5,611	16,714	54	—	1,090	4,120
16	4,931	39,385	3,807	17,410	5,835	47,065	39,751
17							
18							
19	200,000	1,040,000	82,500	162,500	—	60,000	59,629
20	800,389	903,956	100,000	850,135	800,000	373,450	150,000
21	37,965	49,789	27,687	63,684	44,808	16,934	118,777
22	600,424	505,004	168,646	401,751	253,225	226,407	327,542
23	6,156,479	6,812,796	3,204,880	4,946,083	4,221,695	2,849,895	4,917,718
24	1,438,392	1,002,351	1,043,188	1,023,638	442,701	339,023	1,028,123
25	\$7,594,871	\$7,815,147	\$4,248,068	\$5,969,721	\$4,664,396	\$3,188,918	\$5,945,841
26							
27							
28	\$197,252	\$148,431	\$96,634	\$104,301	\$77,431	\$72,577	\$97,508
29	326,838	410,172	251,747	170,292	279,319	111,354	253,771
30	116,345	95,671	53,308	53,126	37,674	37,442	52,105
31	193,424	200,709	166,466	97,385	197,615	86,590	182,439
32	133,320	79,771	442,790	105,188	284,315	217,518	574,173
33	15,704	13,398	34,612	11,093	33,017	39,439	58,999
34	2,445,557	2,075,328	1,232,260	1,796,065	1,493,168	1,150,664	1,337,194
35	45,419	82,291	31,664	52,157	32,686	14,398	27,653
36	48,721	18,441	20,868	13,202	32,138	9,651	27,115
37	49,219	36,736	40,917	32,298	42,197	24,658	57,474
38	54,580	56,478	58,343	58,694	28,366	42,837	56,156
39							
40	—	—	—	—	—	—	894,707
41	100,226	—	86,324	115,127	85,972	—	116,936
42	—	—	—	—	—	—	1,850
43	30,166	5,016	24,086	54	—	2,735	4,120
44	101,592	154,008	25,613	137,671	107,280	34,543	30,768
45							
46							
47	6,765	—	—	26,900	—	—	—
48	7,084	106,276	12,395	4,572	3,174	39,779	23,119
49	—	316,440	35,572	17,582	3,034	—	—
50	75,433	126,368	60,506	197,554	26,239	54,949	63,871
51	—	—	—	—	—	—	—
52	—	—	—	—	—	—	—
53	285,794	389,990	424,681	50,709	16,568	7,890	16,548
54	18,556	3,132	—	106,020	—	—	—
55	12,967	—	3,014	—	7,107	—	1,000
56	32,017	—	—	—	—	—	—
57							
58	—	—	—	—	—	—	323,808
59	78,801	—	96,544	271,665	81,993	—	48,765
60	—	—	—	—	—	—	—
61	2,499	—	2,533	—	—	—	—
62							
63	272,000	359,000	61,000	365,000	283,000	111,000	142,000
64	800,000	900,000	100,000	850,000	800,000	488,808	150,000
65	37,965	49,789	27,687	63,684	44,808	16,934	118,777
66	591,977	461,298	169,666	393,242	277,101	235,855	326,401
67	113,307	156,018	88,684	68,556	89,405	76,693	103,838
68	6,193,528	6,244,761	3,647,914	5,162,137	4,363,607	2,876,314	5,091,095
69	1,401,343	1,570,386	600,154	807,584	300,789	312,604	854,746
70	\$7,594,871	\$7,815,147	\$4,248,068	\$5,969,721	\$4,664,396	\$3,188,918	\$5,945,841

Table I. — Summary of Financial Transactions, 1966. Towns

	Population	Amesbury 11,617	Grafton 11,571	Holden 11,504	Northbridge 11,502	Palmer 11,394
<b>RECEIPTS</b>						
1	REVENUE					
2	General					
3	Taxes					
4	Property . . . . .	\$1,409,334	\$1,152,283	\$1,580,696	\$1,166,984	\$1,106,151
5	From the state . . . . .	314,081	286,835	377,880	401,460	290,197
6	Licenses and permits . . . . .	18,264	10,857	13,299	11,953	13,978
7	Fines and forfeits . . . . .	1,128	1,190	777	562	2,086
8	Grants and gifts . . . . .	372,728	358,709	168,683	490,972	325,409
9	All other . . . . .	—	—	—	—	—
10	Commercial					
11	Special assessments . . . . .	888	—	—	1,463	1,400
12	Privileges . . . . .	206,844	216,717	305,291	201,443	244,727
13	Departmental . . . . .	734,291	253,636	182,789	308,581	262,440
14	Public service enterprises . . . . .	147,247	—	834,523	55,936	—
15	Cemeteries . . . . .	12,274	7,307	16	150	7,369
16	Interest . . . . .	36,025	9,433	5,950	2,818	4,533
17	NON-REVENUE					
18	Municipal indebtedness					
19	Funded debt . . . . .	2,301,000	—	1,405,000	1,320,000	—
20	All other . . . . .	836,734	600,000	2,164,696	503,493	500,000
21	Refunds . . . . .	48,261	27,816	119,181	20,687	17,037
22	Agency, trust, and investment . . . . .	238,353	206,927	261,183	292,039	188,848
23	TOTAL RECEIPTS . . . . .	6,677,452	3,131,710	7,419,964	4,778,541	2,964,175
24	Balance on hand . . . . .	878,286	316,298	694,705	426,145	535,217
25	TOTAL . . . . .	\$7,555,738	\$3,448,008	\$8,114,669	\$5,204,686	\$3,499,392
<b>PAYMENTS</b>						
26	Maintenance					
27	Departmental					
28	General government . . . . .	\$101,211	\$54,843	\$101,578	\$56,947	\$76,769
29	Public safety . . . . .	248,436	117,266	92,570	172,527	124,006
30	Health and sanitation . . . . .	613,412	22,922	39,017	61,008	43,199
31	Highways . . . . .	151,673	131,222	135,993	188,843	136,740
32	Public welfare . . . . .	381,058	282,830	117,828	386,873	327,329
33	Veterans' services . . . . .	31,936	52,929	14,914	66,311	33,538
34	Schools . . . . .	1,011,738	1,250,752	1,661,890	2,249,959	1,007,962
35	Libraries . . . . .	55,481	28,669	43,193	27,640	23,000
36	Recreation . . . . .	20,920	4,773	21,970	23,546	22,492
37	Pensions . . . . .	78,099	21,132	26,138	22,164	27,039
38	Unclassified . . . . .	52,650	38,822	22,629	47,701	31,820
39	Public service enterprises					
40	Electric light . . . . .	—	—	677,849	—	—
41	Water . . . . .	82,966	—	79,619	78,353	—
42	All other . . . . .	—	—	—	—	—
43	Cemeteries . . . . .	16,990	19,938	485	2,999	22,991
44	Interest . . . . .	21,044	55,898	40,734	16,083	28,919
45	Outlays					
46	Departmental					
47	General government . . . . .	10,665	—	21,517	—	—
48	Public safety . . . . .	19,329	44,531	5,699	—	2,800
49	Health and sanitation . . . . .	70,238	—	3,352	31,446	50,800
50	Highways . . . . .	48,094	26,983	56,588	38,381	159,204
51	Public welfare . . . . .	—	—	—	—	—
52	Veterans' services . . . . .	—	—	—	—	—
53	Schools . . . . .	596,730	6,728	224,582	—	8,779
54	Libraries . . . . .	—	13,850	2,500	—	—
55	Recreation . . . . .	—	—	—	—	5,650
56	Unclassified . . . . .	4,834	—	—	—	—
57	Public service enterprises					
58	Electric light . . . . .	—	—	—	—	—
59	Water . . . . .	7,662	—	50,859	59,942	—
60	All other . . . . .	—	—	—	—	—
61	Cemeteries . . . . .	—	2,000	—	—	—
62	Municipal indebtedness					
63	Funded debt . . . . .	74,000	130,000	169,000	55,750	55,000
64	All other . . . . .	835,000	600,000	2,181,153	500,000	512,550
65	Refunds . . . . .	48,261	27,816	119,181	20,687	17,037
66	Agency, trust, and investment . . . . .	211,231	196,590	349,020	220,780	187,685
67	State and county assessments . . . . .	86,107	60,791	77,674	89,490	68,029
68	TOTAL PAYMENTS . . . . .	4,879,765	3,191,285	6,337,532	4,417,430	2,973,338
69	Balance on hand . . . . .	2,675,973	256,723	1,777,137	787,256	526,054
70	TOTAL . . . . .	\$7,555,738	\$3,448,008	\$8,114,669	\$5,204,686	\$3,499,392

Graded According to Population of 1965 – Continued

	Sharon 11,341	Holbrook 11,231	Bridgewater 11,056	Sudbury 10,894	Bedford 10,787	Millbury 10,764	Bellingham 10,604
1							
2							
3							
4	\$2,237,080	\$1,474,692	\$1,318,275	\$2,791,685	\$2,464,908	\$1,033,427	\$1,175,356
5	417,711	302,490	302,861	324,419	270,684	310,843	217,662
6	11,252	10,019	17,834	16,111	17,001	11,399	17,982
7	381	239	471	1,588	766	730	759
8	339,870	277,724	328,515	313,428	767,095	297,905	270,960
9	—	—	—	—	—	3,800	—
10							
11	70	18,261	887	3,619	73,050	—	—
12	289,418	245,613	203,963	276,410	249,803	222,486	196,159
13	224,159	260,714	229,542	242,106	358,563	228,648	179,202
14	128,870	99,042	109,356	—	102,446	—	81,139
15	191	—	—	5,071	6,256	2,937	461
16	61,560	19,347	8,003	6,017	27,440	2,359	10,889
17							
18							
19	—	—	80,000	—	939,000	—	18,000
20	900,000	300,000	691,096	1,500,000	1,004,610	463,300	757,325
21	46,939	41,066	65,958	33,890	48,342	29,642	23,609
22	367,926	257,274	206,973	407,947	481,255	210,893	138,117
23	5,025,427	3,306,481	3,563,734	5,922,291	6,811,219	2,818,369	3,087,620
24	2,898,084	593,577	440,877	447,604	1,204,891	315,787	934,922
25	\$7,923,511	\$3,900,058	\$4,004,611	\$6,369,895	\$8,016,110	\$3,134,156	\$4,022,542
26							
27							
28	\$139,117	\$72,489	\$71,617	\$154,133	\$142,499	\$61,383	\$56,176
29	232,846	205,275	222,047	337,209	264,794	150,635	131,181
30	52,604	41,752	32,150	34,488	124,769	42,226	24,362
31	214,150	108,073	114,057	131,803	182,141	118,430	120,070
32	116,574	306,490	295,554	99,749	115,790	353,302	185,883
33	14,279	20,281	24,214	5,161	17,299	52,602	36,226
34	1,893,002	1,429,044	1,262,052	2,457,588	2,170,249	984,762	1,048,131
35	48,499	19,530	25,539	36,341	60,137	9,118	11,428
36	19,530	7,714	13,865	28,380	17,467	6,576	13,704
37	36,300	27,051	30,166	35,485	42,448	29,337	8,704
38	72,591	43,211	41,175	80,762	56,674	42,374	27,221
39							
40	—	—	—	—	—	—	—
41	59,549	96,222	71,886	—	68,867	—	50,473
42	—	—	—	—	—	—	—
43	1,390	—	—	6,979	1,122	8,661	1,936
44	186,711	66,654	23,100	136,294	192,526	33,193	97,107
45							
46							
47	3,472	—	5,059	21,817	—	—	—
48	2,777	2,185	21,291	8,377	5,188	3,688	35,329
49	8,124	3,754	104,446	2,029	442,466	1,599	15,448
50	43,299	29,046	78,297	45,481	208,632	59,869	61,811
51	—	—	—	—	—	—	—
52	—	—	—	—	—	—	—
53	1,879,785	5,135	9,179	37,506	211,121	62,489	559,119
54	—	38,957	—	—	25,466	—	—
55	41,674	—	—	—	17,088	—	—
56	—	—	—	—	2,181	—	5,891
57							
58	—	—	—	—	—	—	—
59	153,332	4,827	159,904	—	120,682	—	65,959
60	—	—	—	—	—	—	—
61	—	—	—	—	—	7,558	—
62							
63	410,000	219,000	90,000	273,000	614,350	105,000	196,500
64	908,000	300,000	691,000	1,500,000	1,014,736	416,500	721,050
65	46,939	41,066	65,958	33,890	48,342	29,642	23,609
66	394,492	257,037	226,958	422,069	482,554	238,991	171,268
67	65,288	52,750	78,690	75,216	101,963	60,722	36,584
68	7,044,324	3,397,543	3,758,204	5,963,757	6,751,551	2,878,657	3,705,170
69	879,187	502,515	246,407	406,138	1,264,559	255,499	317,372
70	\$7,923,511	\$3,900,058	\$4,004,611	\$6,369,895	\$8,016,110	\$3,134,156	\$4,022,542

Table I. — Summary of Financial Transactions, 1966. Towns

	Population	Westborough 10,567	Wareham 10,406	Acton 10,188	Marshfield 10,176	Easton 10,130
<b>RECEIPTS</b>						
1	<b>REVENUE</b>					
2	General					
3	Taxes					
4	Property . . . . .	\$1,343,602	\$1,840,346	\$1,967,789	\$3,236,072	\$1,628,241
5	From the state . . . . .	250,056	314,063	248,143	326,136	316,786
6	Licenses and permits . . . . .	18,978	48,258	29,242	24,089	10,850
7	Fines and forfeits . . . . .	585	1,759	1,237	5,304	307
8	Grants and gifts . . . . .	291,908	440,555	253,577	336,640	378,055
9	All other . . . . .	—	4,245	—	150	—
10	Commercial					
11	Special assessments . . . . .	5,194	—	1,125	15,588	—
12	Privileges . . . . .	229,719	185,417	278,878	289,175	222,075
13	Departmental . . . . .	210,936	699,552	161,991	281,050	224,357
14	Public service enterprises . . . . .	116,347	305	—	209,750	133,964
15	Cemeteries . . . . .	8,098	9,191	6,285	7,196	383
16	Interest . . . . .	16,576	27,538	29,069	18,015	132,193
17	<b>NON-REVENUE</b>					
18	Municipal indebtedness					
19	Funded debt . . . . .	3,300,000	—	200,000	21,100	280,000
20	All other . . . . .	270,167	400,000	400,598	1,129,500	700,704
21	Refunds . . . . .	23,779	16,967	41,595	76,006	54,201
22	Agency, trust, and investment . . . . .	359,255	278,421	215,118	417,321	268,576
23	<b>TOTAL RECEIPTS</b> . . . . .	<b>6,445,200</b>	<b>4,266,617</b>	<b>3,834,647</b>	<b>6,393,092</b>	<b>4,350,692</b>
24	Balance on hand . . . . .	539,576	1,228,915	1,222,636	988,557	702,441
25	<b>TOTAL</b> . . . . .	<b>\$6,984,776</b>	<b>\$5,495,532</b>	<b>\$5,057,283</b>	<b>\$7,381,649</b>	<b>\$5,053,133</b>
<b>PAYMENTS</b>						
26	Maintenance					
27	Departmental					
28	General government . . . . .	\$78,640	\$125,439	\$105,226	\$129,907	\$62,211
29	Public safety . . . . .	125,775	247,182	246,902	347,005	176,813
30	Health and sanitation . . . . .	52,858	93,198	50,563	120,770	39,631
31	Highways . . . . .	123,646	242,492	182,765	276,421	172,645
32	Public welfare . . . . .	172,958	413,293	133,418	167,350	220,242
33	Veterans' services . . . . .	9,946	109,647	12,216	102,065	16,784
34	Schools . . . . .	1,155,503	1,226,275	1,563,623	1,980,410	1,617,561
35	Libraries . . . . .	34,526	11,160	30,388	31,429	—
36	Recreation . . . . .	11,844	70,941	8,472	18,279	11,646
37	Pensions . . . . .	27,370	40,094	22,526	53,365	34,044
38	Unclassified . . . . .	59,551	57,598	29,618	161,892	64,052
39	Public service enterprises					
40	Electric light . . . . .	—	—	—	—	—
41	Water . . . . .	69,069	—	—	126,802	63,412
42	All other . . . . .	—	384	—	—	—
43	Cemeteries . . . . .	22,088	22,205	30,938	22,927	691
44	Interest . . . . .	51,275	57,574	55,728	176,736	94,003
45	Outlays					
46	Departmental					
47	General government . . . . .	—	20,535	2,642	15,018	—
48	Public safety . . . . .	5,695	13,504	1,395	52,179	43,034
49	Health and sanitation . . . . .	5,199	91,670	23,938	—	13,698
50	Highways . . . . .	61,569	114,763	67,327	86,501	4,254
51	Public welfare . . . . .	—	—	—	—	—
52	Veterans' services . . . . .	—	—	—	—	—
53	Schools . . . . .	212,858	562,240	658,380	237,294	193,786
54	Libraries . . . . .	—	—	178,478	4,472	—
55	Recreation . . . . .	—	30,178	12,110	—	—
56	Unclassified . . . . .	—	—	9,302	—	—
57	Public service enterprises					
58	Electric light . . . . .	—	—	—	—	—
59	Water . . . . .	124,126	—	—	32,279	269,179
60	All other . . . . .	—	—	—	—	—
61	Cemeteries . . . . .	—	5,200	2,649	—	—
62	Municipal indebtedness					
63	Funded debt . . . . .	193,000	154,000	137,000	431,000	243,000
64	All other . . . . .	250,000	400,000	423,350	1,100,000	700,000
65	Refunds . . . . .	23,779	16,967	41,595	76,006	54,201
66	Agency, trust, and investment . . . . .	371,858	318,175	299,220	373,905	280,540
67	State and county assessments . . . . .	58,365	174,210	81,207	123,800	79,656
68	<b>TOTAL PAYMENTS</b> . . . . .	<b>3,301,498</b>	<b>4,618,924</b>	<b>4,410,976</b>	<b>6,247,812</b>	<b>4,455,083</b>
69	Balance on hand . . . . .	3,683,278	876,608	646,307	1,133,837	598,050
70	<b>TOTAL</b> . . . . .	<b>\$6,984,776</b>	<b>\$5,495,532</b>	<b>\$5,057,283</b>	<b>\$7,381,649</b>	<b>\$5,053,133</b>

*Graded According to Population of 1965 – Concluded*

	Amherst 10,097	Oxford 10,034	Aggregate 91 Towns 1,700,874				
1							
2							
3							
4	\$2,134,954	\$1,049,789	\$289,043,903				
5	251,456	305,686	49,461,887				
6	27,921	9,228	2,224,160				
7	2,569	2,560	420,248				
8	241,216	370,458	49,581,992				
9	—	—	89,399				
10							
11	22,925	—	2,395,288				
12	280,885	175,577	40,002,159				
13	251,348	196,293	45,127,158				
14	207,014	—	43,708,376				
15	2,555	5,825	863,721				
16	28,729	13,141	3,440,701				
17							
18							
19	—	—	55,786,710				
20	528,050	400,000	101,477,528				
21	39,831	35,392	6,477,878				
22	241,003	258,108	49,562,383				
23	4,260,456	2,822,057	739,663,491	_____	_____	_____	_____
24	1,263,406	360,800	126,400,760				
25	\$5,523,862	\$3,182,857	\$866,064,251	_____	_____	_____	_____
26							
27							
28	\$166,105	\$52,288	\$17,262,317				
29	315,281	111,004	47,397,785				
30	95,936	27,482	18,643,030				
31	180,446	115,660	24,515,680				
32	208,076	225,294	39,607,663				
33	15,461	28,389	4,953,971				
34	1,606,725	1,106,742	215,503,599				
35	20,144	21,296	6,765,088				
36	29,062	16,511	5,819,646				
37	59,181	15,142	10,375,545				
38	18,473	28,858	8,544,535				
39							
40	—	—	22,329,143				
41	86,751	—	9,083,825				
42	—	—	374,697				
43	5,574	7,463	1,720,264				
44	73,401	18,997	11,500,415				
45							
46							
47	10,148	—	1,498,344				
48	6,121	6,630	2,678,047				
49	30,523	—	11,946,171				
50	89,210	52,376	10,284,576				
51	—	—	24,631				
52	—	—	—				
53	767,412	265,879	39,398,726				
54	—	—	1,933,899				
55	21,981	2,406	2,092,908				
56	—	—	993,244				
57							
58	—	—	2,752,833				
59	34,988	—	7,536,274				
60	—	—	128,329				
61	—	—	249,692				
62							
63	219,000	73,000	32,617,629				
64	501,400	400,000	102,525,517				
65	39,831	35,392	6,477,878				
66	230,157	168,122	49,737,139				
67	117,420	48,197	23,807,257				
68	4,948,807	2,827,128	741,080,297	_____	_____	_____	_____
69	575,055	355,729	124,983,954	_____	_____	_____	_____
70	\$5,523,862	\$3,182,857	\$866,064,251	_____	_____	_____	_____



Table II. — Debt Transactions for 1966.

		Issued			
	Towns (Population over 10,000)	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans
1	Brookline . . . . .	\$1,420,000	—	—	\$4,000,000
2	Arlington . . . . .	225,000	—	\$200,000	3,000,000
3	Frammingham . . . . .	250,000	\$50,000	—	5,000,000
4	Weymouth . . . . .	150,000	810,000	360,000	1,000,000
5	Watertown . . . . .	1,675,000	—	100,000	2,300,000
6	Braintree . . . . .	425,000	20,000	—	2,000,000
7	Methuen . . . . .	65,000	—	—	2,000,000
8	Lexington . . . . .	1,838,000	—	—	2,800,000
9	Natick . . . . .	—	—	—	2,100,000
10	Needham . . . . .	—	—	—	1,450,000
11	Norwood . . . . .	55,000	300,000	—	—
12	Belmont . . . . .	—	—	—	500,000
13	Milton . . . . .	—	40,000	—	1,100,000
14	Dedham . . . . .	3,052,000	—	—	1,000,000
15	Wellesley . . . . .	—	—	600,000	1,400,000
16	West Springfield . . . . .	—	—	—	2,300,000
17	Wakefield . . . . .	—	—	—	1,500,000
18	Danvers . . . . .	150,000	—	189,000	1,300,000
19	Billerica . . . . .	—	28,000	—	1,800,000
20	Saugus . . . . .	1,140,000	100,000	400,000	1,800,000
21	Chelmsford . . . . .	—	—	—	1,500,000
22	Randolph . . . . .	1,572,500	75,000	275,000	2,000,000
23	Winchester . . . . .	1,475,000	—	—	1,300,000
24	Reading . . . . .	—	—	—	1,800,000
25	Marblehead . . . . .	395,000	—	175,000	—
26	Andover . . . . .	4,809,000	775,000	200,000	500,000
27	Winthrop . . . . .	—	—	—	1,600,000
28	Stoneham . . . . .	5,198,000	50,000	700,000	1,700,000
29	Stoughton . . . . .	70,000	—	—	1,400,000
30	Burlington . . . . .	4,180,256	—	—	1,000,000
31	Southbridge . . . . .	—	—	—	800,000
32	Greenfield . . . . .	—	—	—	900,000
33	Tewksbury . . . . .	203,150	140,000	—	1,100,000
34	Shrewsbury . . . . .	400,000	—	—	300,000
35	Hingham . . . . .	—	—	—	600,000
36	Agawam . . . . .	—	—	—	800,000
37	Dartmouth . . . . .	3,440,000	—	—	300,000
38	Milford . . . . .	199,000	—	125,000	650,000
39	Dracut . . . . .	—	—	—	1,000,000
40	Walpole . . . . .	—	—	—	—
41	Ludlow . . . . .	1,240,000	—	—	750,000
42	No. Attleborough . . . . .	1,050,000	260,200	—	700,000
43	Fairhaven . . . . .	25,200	—	—	700,000
44	Barnstable . . . . .	—	—	55,000	1,300,000
45	Plymouth . . . . .	—	—	—	800,000
46	Auburn . . . . .	450,000	—	200,000	400,000
47	Canton . . . . .	110,000	75,000	—	900,000
48	Wilmington . . . . .	21,675	—	—	2,100,000
49	Somerset . . . . .	—	—	—	500,000
50	Rockland . . . . .	265,000	—	—	1,300,000
51	Franklin . . . . .	—	—	—	600,000
52	Concord . . . . .	—	—	75,000	400,000
53	Scituate . . . . .	3,943,000	—	400,000	1,800,000
54	Webster . . . . .	200,000	100,000	—	500,000
55	South Hadley . . . . .	—	—	—	600,000
56	Swampscott . . . . .	—	—	—	1,750,000
57	Falmouth . . . . .	700,000	400,000	—	400,000
58	Longmeadow . . . . .	—	—	—	1,000,000
59	Hudson . . . . .	137,000	—	—	400,000
60	Clinton . . . . .	—	—	—	465,000
61	Easthampton . . . . .	—	—	—	700,000
62	Adams . . . . .	250,000	—	—	475,000
63	North Andover . . . . .	180,000	21,000	—	650,000
64	Whitman . . . . .	75,000	—	75,000	600,000

## Classified by Character of Obligation

		Paid				
	Anticipation Reimburse- ment and Grant Loans	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	Anticipation Reimburse- ment and Grant Loans
1	—	\$727,000	—	—	\$4,000,000	—
2	—	385,000	—	\$200,000	3,000,000	—
3	—	1,383,000	\$91,000	—	5,000,000	—
4	—	1,143,000	57,000	60,000	1,000,000	\$50,000
5	—	430,000	—	100,000	2,300,000	—
6	—	753,000	333,000	—	2,000,000	—
7	—	200,000	49,000	—	2,000,000	—
8	—	1,017,000	71,000	200,000	2,800,000	—
9	—	696,200	44,000	—	2,100,000	—
10	—	939,000	—	—	1,450,000	—
11	—	251,300	195,000	—	—	—
12	—	430,000	—	—	500,000	—
13	—	211,000	10,000	—	1,100,000	—
14	—	496,000	—	—	1,000,000	—
15	—	481,000	50,000	—	1,400,000	—
16	—	445,000	85,000	—	2,300,000	—
17	3,000	420,000	39,000	—	1,500,000	3,000
18	—	522,500	98,000	109,000	1,300,000	36,000
19	—	470,000	79,000	—	1,800,000	30,000
20	—	430,000	10,000	400,000	1,800,000	—
21	35,800	443,700	—	—	1,500,000	91,400
22	—	592,000	41,000	275,000	2,000,000	—
23	—	285,000	30,000	—	1,300,000	—
24	—	289,000	117,000	—	1,800,000	—
25	—	700,000	40,000	175,000	—	—
26	—	325,000	15,000	700,000	500,000	—
27	—	170,000	—	—	1,600,000	—
28	—	274,000	53,000	1,100,000	1,700,000	—
29	—	471,000	37,000	—	1,400,000	129,000
30	43,625	468,000	—	400,000	1,000,000	63,950
31	—	80,000	—	—	800,000	—
32	—	184,000	—	—	900,000	32,850
33	—	241,000	74,000	140,000	1,100,000	—
34	—	440,000	25,000	—	300,000	—
35	—	465,000	10,000	—	600,000	—
36	—	330,000	—	—	800,000	15,000
37	—	240,000	52,000	—	300,000	—
38	—	91,000	—	125,000	650,000	—
39	—	145,000	—	—	1,000,000	—
40	—	418,000	—	—	—	—
41	—	180,000	—	—	750,000	—
42	—	220,000	60,000	65,000	700,000	—
43	—	210,000	3,800	—	700,000	—
44	8,000	389,000	21,000	—	1,300,000	113,500
45	55,000	80,000	70,000	—	800,000	30,082
46	—	221,000	—	200,000	400,000	—
47	—	445,000	80,000	—	900,000	—
48	22,800	388,400	88,229	—	2,100,000	22,800
49	—	325,000	220,000	—	500,000	—
50	21,500	270,000	25,000	—	1,300,000	19,500
51	6,000	250,000	25,000	—	600,000	8,000
52	—	303,400	75,600	—	400,000	—
53	—	393,000	37,000	400,000	1,800,000	—
54	24,000	130,000	—	—	500,000	24,000
55	13,331	250,000	—	—	600,000	—
56	—	216,000	35,000	—	1,750,000	—
57	—	207,000	66,000	—	400,000	—
58	—	385,000	30,000	—	1,000,000	17,900
59	—	181,000	137,500	—	400,000	—
60	—	130,000	58,400	—	465,000	—
61	11,971	95,000	10,000	—	700,000	5,971
62	—	47,000	—	—	775,000	—
63	—	205,000	40,000	—	650,000	—
64	—	93,000	—	75,000	600,000	—

Table II. — Debt Transactions for 1966.

		Issued			
Towns (Population over 10,000)		General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans
65	Foxborough . . . .	40,000	—	—	—
66	Wayland . . . . .	200,000	—	—	800,000
67	Westwood . . . . .	1,040,000	—	—	900,000
68	Athol . . . . .	82,500	—	—	100,000
69	East Longmeadow . .	162,500	—	—	850,000
70	Abington . . . . .	—	—	—	800,000
71	Swansea . . . . .	60,000	—	—	350,000
72	Middleborough . . .	30,928	28,700	—	150,000
73	Amesbury . . . . .	2,301,000	—	335,000	500,000
74	Grafton . . . . .	—	—	—	600,000
75	Holden . . . . .	1,405,000	—	155,000	1,175,000
76	Northbridge . . . .	1,320,000	—	—	500,000
77	Palmer . . . . .	—	—	—	500,000
78	Sharon . . . . .	—	—	—	900,000
79	Holbrook . . . . .	—	—	—	300,000
80	Bridgewater . . . .	—	80,000	80,000	600,000
81	Sudbury . . . . .	—	—	—	1,500,000
82	Bedford . . . . .	769,000	170,000	—	1,000,000
83	Millbury . . . . .	46,500	—	—	400,000
84	Bellingham . . . . .	18,000	—	—	700,000
85	Westborough . . . .	3,300,000	—	—	250,000
86	Wareham . . . . .	—	—	—	400,000
87	Acton . . . . .	200,000	—	—	400,000
88	Marshfield . . . . .	—	21,100	—	1,100,000
89	Easton . . . . .	—	280,000	—	700,000
90	Amherst . . . . .	—	—	—	500,000
91	Oxford . . . . .	—	—	—	400,000
91 Towns		\$52,009,209	\$3,824,000	\$4,699,000	\$93,765,000

*Classified by Character of Obligation*

		Paid				
Anticipation Reimbursement and Grant Loans		General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	Anticipation Reimbursement and Grant Loans
65	—	245,000	55,000	—	—	—
66	—	262,000	10,000	—	800,000	—
67	—	359,000	—	—	900,000	—
68	—	39,000	22,000	—	100,000	—
69	—	320,000	45,000	—	850,000	—
70	—	259,000	24,000	—	800,000	—
71	23,450	111,000	—	—	350,000	138,807
72	—	125,500	16,500	—	150,000	—
73	—	35,000	39,000	335,000	500,000	—
74	—	130,000	—	—	600,000	—
75	25,904	126,000	43,000	155,000	1,175,000	46,153
76	—	55,750	—	—	500,000	—
77	—	55,000	—	—	500,000	12,550
78	—	385,000	25,000	—	900,000	8,000
79	—	163,000	56,000	—	300,000	—
80	11,000	65,000	25,000	80,000	600,000	11,000
81	—	273,000	—	—	1,500,000	—
82	—	567,350	47,000	—	1,000,000	14,736
83	16,800	105,000	—	—	400,000	16,500
84	57,325	167,500	29,000	—	700,000	21,050
85	—	158,000	35,000	—	250,000	—
86	—	154,000	—	—	400,000	—
87	—	137,000	—	—	400,000	23,350
88	29,500	379,000	52,000	—	1,100,000	—
89	—	187,000	56,000	—	700,000	—
90	28,050	174,000	45,000	—	500,000	1,400
91	—	73,000	—	—	400,000	—
\$437,056		\$29,205,600	\$3,412,029	\$5,294,000	\$94,065,000	\$986,499

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Falmouth . . . . .	35	42	Wakefield . . . . .	28	42
Foxborough . . . . .	36	44	Walpole . . . . .	32	42
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